

The Influence of Capital Intensity, Sales Growth, and CSR On Tax Avoidance

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Abstract

This study aims to examine and provide empirical evidence of the influence of capital intensity, sales growth, and corporate social responsibility (CSR) on tax avoidance. The independent variable of this research was capital intensity, sales growth, and CSR, the dependent variable is tax avoidance. The independent variables capital intensity was measured using the intensity ratio of fixed assets. Sales growth variables are measured by sales growth. CSR variables is measured by CSR disclosure GRI indicators G4. The dependent variable tax avoidance measured by book tax difference (BTD). The population was 166 companies listed on the Stock Exchange in 2016-2018. Samples were selected using purposive random sampling method with certain criteria and obtained as many as 200 companies that meet the criteria. Data analysis technique used is multiple regression analysis. The results of the regression analysis show that the variable of capital intensity has no effect on tax avoidance, but the sales growth and corporate social responsibility (CSR) variables have a positive effect on tax avoidance.

Keywords: *Capital Intensity, Sales Growth, Corporate Social Responsibility (CSR), Tax Avoidance, BTD.*

Pengaruh Intensitas Modal, Pertumbuhan Penjualan dan CSR Terhadap Penghindaran Pajak

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Abstrak

Penelitian ini bertujuan untuk menguji dan memberikan bukti empiris pengaruh intensitas modal, pertumbuhan penjualan, dan CSR terhadap penghindaran pajak. Variabel independen penelitian ini adalah intensitas modal, pertumbuhan penjualan, dan CSR, variabel dependen yaitu penghindaran pajak. Variabel independen intensitas modal diukur dengan rasio intensitas aset tetap. Variabel pertumbuhan penjualan diukur dengan *sales growth*. Variabel CSR diukur dengan indikator GRI G4. Variabel dependen penghindaran pajak diukur dengan *book tax difference* (BTD).

Populasi penelitian ini adalah 166 perusahaan manufaktur yang terdaftar di BEI tahun 2016-2018. Sampel penelitian dipilih menggunakan metode *purposive random sampling* dengan kriteria tertentu dan diperoleh sebanyak 200 perusahaan yang memenuhi kriteria. Teknik analisis data yang digunakan adalah analisis regresi berganda. Hasil analisis regresi menunjukkan bahwa variabel intensitas modal tidak berpengaruh terhadap penghindaran pajak, namun variabel pertumbuhan penjualan dan CSR berpengaruh positif terhadap penghindaran pajak.

Kata kunci: Intensitas Modal, Pertumbuhan Penjualan, CSR, Penghindaran Pajak, BTD.