THE EFFECT OF CAPITAL INTENSITY, CORPORATE SOCIAL RESPONSIBILITY, AND ENVIRONMENTAL UNCERTAINTY ON THE TAX AVOIDANCE

By Muhammad Daffa Wardhana

Abstract

This research is using quantitative study that aims to investigate the effect of capital intensity, corporate social responsibility, and environmental uncertainty on tax avoidance. Tax avoidance in this study uses the Abnormal Book Tax Difference (ABTD) measurement. The sample of this research was 138 manufacturing companies listed on the Indonesia Listed Exchange in the 2016-2018 period. The analysis technique used is multiple regression analysis with panel data regression using STATA program and use significance level of 1%, 5%, 10%. The results of the tests indicated that (1)capital intensity has no significant effect on tax avoidance (2)corporate social responsibility has significant effect on tax avoidance (3)environmental uncertainty has no significant effect on tax avoidance. The results of this study explain that disclosure of high corporate social responsibility can reduce tax avoidance. So this research can help investors in understanding the factors that companies do in tax avoidance.

Keyword : *capital intensity, corporate social responsibility, environmental uncertainty, tax avoidance.*

PENGARUH *CAPITAL INTENSITY, CORPORATE SOCIAL RESPONSIBILITY,* DAN *ENVIRONMENTAL UNCERTAINTY* TERHADAP *TAX AVOIDANCE*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh *capital intensity, corporate social responsibility,* dan *environmental uncertainty* terhadap *tax avoidance*. *Tax avoidance* pada penelitian ini menggunakan pengukuran *Abnormal Book Tax Difference* (ABTD). Sampel penelitian ini berjumlah 138 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2016-2018. Teknik analisis yang digunakan analisis regresi linear berganda dengan regresi data panel menggunakan program STATA dan tingkat signifikansi 1%,5%, dan 10%. Hasil dari penelitian ini diperoleh bahwa (1)*capital intensity* tidak berpengaruh terhadap *tax avoidance.* (2)*corporate social responsibilty* berpengaruh terhadap *tax avoidance*. (3)*environmental uncertainty* tidak berpengaruh terhadap *tax avoidance*. Hasil pada penelitian menjelaskan pengungkapan *corporate social responsibility* yang tinggi dapat mengurangi adanya tindakan *tax avoidance*. Sehingga penelitian ini dapat membantu para investor dalam memahami faktor-faktor yang dilakukan perusahaan dalam melakukan peghindaran pajak.

Kata kunci : *capital intensity, corporate social responsibility, environmental uncertainty, tax avoidance.*