PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* DAN *CAPITAL INTENSITY* TERHADAP *TAX AVOIDANCE*

(Studi Empiris Pada Perusahaan Sub Sektor *Food And Beverage* yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2023)

Oleh:
Rani Chelseana

Pembimbing:
Lina Said S.E., M.Si., Ak., CA

ABSTRAK

Penghindaran pajak (*tax avoidance)* yang dilakukan oleh wajib pajak dengan tujuan untuk mengurangi pembayaran pajak secara legal. Adapun tujuan dilakukannya penelitian ini adalah untuk menguji dan memahami pengaruh dari *corporate social responsibility* dan *capital intensity* terhadap *tax avoidance* pada perusahaan sub sektor *food and beverage*.

Data penelitian bersumber dari Bursa Efek Indonesia tahun 2020-2023 berupa laporan keuangan tahunan dan CSR *report* pada perusahaan sub sektor *food and beverage*. Metode penelitian yang diterapkan adalah penelitian kuantitatif dengan pendekatan deskriptif. Penelitian sebanyak 14 sampel dengan 4 tahun penelitian sehingga keseluruhan sampel adalah 52. Data diuji dengan *software* E-views 12 dan menggunakan uji analisis data panel.

Hasil penelitian menunjukkan bahwa secara parsial *corporate social responsibility* dan *capital intensity* berpengaruh terhadap *tax avoidance*. Sementara variabel *corporate social responsibility* dan *capital intensity* berpengaruh secara simultan terhadap *tax avoidance*.

Kata kunci: ***Corporate Social Responsibility*, *Capital intensity*, *Tax Avoidance***

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY AND CAPITAL INTENSITY OF TAX AVOIDANCE

(Empirical Study on Sub Sector Company Food And Beverage Listed on the Indonesia Stock Exchange year* 2020-2023*)

Written By:

Rani Chelseana

Preceptor:

Lina Said S.E., M.Si., Ak., CA

ABSTRACT

Tax avoidance is the practice undertaken by taxpayers to reduce tax payments legally. This study aims to examine and understand the effect of corporate social responsibility (CSR) and capital intensity on tax avoidance in the food and beverage sub-sector companies.

The research data are sourced from the Indonesia Stock Exchange for the 2020–2023 *period, consisting of annual report and CSR reports from the food and beverage sub-sector. The research method applied is quantitative research with a descriptive approach. The study includes* 14 *samples over four years, resulting in a total sample size of* 52. *Data were analyzed using E-Views* 12 *software with panel data analysis tests.*

The findings indicate that, partially, corporate social responsibility and capital intensity have effect on tax avoidance. Meanwhile, both variables— corporate social responsibility and capital intensity—simultaneously influence tax avoidance.

Keywords: Corporate Social Responsibility, Capital intensity, Tax Avoidance