

## INTISARI

Tujuan penelitian ini adalah menguji pengaruh *corporate social responsibility*, *capital intensity*, *return on asset*, dan *leverage* terhadap penghindaran pajak. variabel dependen yang digunakan dalam penelitian ini adalah penghindaran pajak yang diproksikan *effective tax ratio* (ETR), sedangkan variabel independennya adalah *corporate social responsibility* (CSR), *capital intensity* (CAPINT), *return on asset* (ROA) dan *leverage* (LEV). Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI 2013-2015. Sampel dari penelitian ini dipilih menggunakan *purposive sampling* dan diperoleh sebanyak 117 sampel amatan. Metode analisis yang digunakan adalah analisis regresi berganda. Hasil dari penelitian ini menunjukkan bahwa variabel *capital intensity* dan *return on asset* berpengaruh signifikan terhadap penghindaran pajak. Sedangkan variabel *corporate social responsibility* dan *leverage* tidak berpengaruh signifikan terhadap penghindaran pajak.

Kata kunci : *Effective tax rate*, *Corporate social responsibility*, *Capital intensity*, *Return on asset*, *Leverage*.

## **ABSTRACT**

*This study examines the effect of corporate social responsibility, capital intensity, return on asset and leverage to tax avoidance. The dependent variable used in this research was the practice of tax avoidance proxied by the effective tax rate (ETR), the independent variable was corporate social responsibility (CSR), capital intensity (CAPINT), return on asset (ROA) dan leverage (LEV). Populations in this study were manufacturing companies listed in the Indonesia Stock Exchange for the period of 2013-2015. The samples in this study were selected by using purposive sampling method and obtained as many as 117 observation samples. The analysis method used in this research was multiple linier regression analysis. The result of the research proved that the capital intensity and return on asset have significant affect to tax avoidance. While the corporate social responsibility variable and leverage did not significant affect to tax avoidance.*

*Keywords : Effective tax rate, Corporate social responsibility, Capital intensity, Return on asset, Leverage.*