

PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP *TAX AVOIDANCE*

(Studi Empiris pada Perusahaan Non Manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2013-2017)

Edrani Desva Hidayati, Resti Yulistia Muslim, Poppi Fauziati
Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Bung Hatta
Email : Edranidesvahidayati@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh *Corporate Social Responsibility* terhadap *Tax Avoidance*. *Corporate Social Responsibility* diukur menggunakan pengungkapan GRI Standards 2016 yang memiliki 33 item pengungkapan dan *Tax Avoidance* diukur dengan menggunakan *CashETR*. Penelitian ini dilakukan terhadap perusahaan non manufaktur yang terdaftar di BEI pada tahun 2013 sampai dengan 2017. Pengambil sampel digunakan dengan metode *purposive sampling* yang menghasilkan 80 perusahaan tahun 2013 sampai dengan 2017. Teknik analisis yang digunakan adalah analisis regresi linear sederhana

Hasil penelitian ini menemukan bahwa variabel *Corporate Social Responsibility* berpengaruh positif signifikan terhadap *Tax Avoidance*. Artinya semakin luas indeks pengungkapan *Corporate Social Responsibility* suatu perusahaan maka semakin tinggi penghindaran pajak yang dilakukan perusahaan.

Kata Kunci : *Corporate Social Responsibility, Tax Avoidance*

THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY TO THE TAX AVOIDANCE

*(An Empirical Study On Non Manufacturing Companies Listed On The
Indonesian Stock Exchange In 2013-2017)*

Edrani Desva Hidayati, Resti Yulistia Muslim, Poppi Fauziati
Accounting Major of Economic and Business Faculty, Bung Hatta University
E-mail : Edranidesvahidayati@gmail.com

ABSTRACT

This research is to prove empirically the influence of Corporate Social Responsibility to the Tax Avoidance. The Corporate Social Responsibility measured by GRI Standards disclosure which has 33 disclosure items and Tax Avoidance measured by CashETR. The research population on non manufacturing firm's which are listed in Indonesian Stock Exchange (IDX) in 2013 to 2017. The sampling technique is purposive sampling method which result for 80 firms in 2013 to 2017. The analyze technique has been done by using simple linear regressions.

The result of the research revealed that Corporate Social Responsibility have significant positive effect on tax avoidance. Meaning the broader the Corporate Social Responsibility disclosure index of a company the higher the tax avoidance which done by company.

Keywords : Corporate Social Responsibility, Tax Avoidance