

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility*, *leverage*, *capital intensity* terhadap *tax avoidance*. *Corporate social responsibility* diukur dengan *content analysis* yang mengacu pada GRI 4, *leverage* diukur dengan *Debt to Assets Ratio* (DAR), *capital intensity* diukur dengan perbandingan aset tetap bersih dengan total aset, dan *tax avoidance* diukur dengan *cash effective tax rate* (CETR).

Jenis penelitian ini adalah penelitian kuantitatif. Populasi penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI). Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel menggunakan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 64 sampel dari 16 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia selama tahun 2019-2022. Teknik analisis data yang digunakan adalah analisis regresi linier berganda dengan bantuan program SPSS.

Berdasarkan hasil analisis data dan pengujian hipotesis, dapat disimpulkan bahwa variabel *corporate social responsibility* berpengaruh terhadap *tax avoidance*, *leverage* tidak berpengaruh terhadap *tax avoidance*, dan *capital intensity* tidak berpengaruh terhadap *tax avoidance*.

**Kata kunci:** *corporate social responsibility*, *leverage*, *capital intensity*, dan *tax avoidance*.

## ABSTRACT

*This research aimed to examine the effect of Corporate Social Responsibility (CSR), leverage, and capital intensity on tax avoidance. Corporate Social Responsibility was measured by content analysis which refers to GRI 4, leverage was measured by Debt to Assets Ratio (DAR), and capital intensity was measured by the comparison between Net Fixed Assets and Total Assets. Moreover, the tax avoidance was measured by the Cash Effective Tax Rate (CETR).*

*The research was quantitative. The population was mining companies listed on the Indonesia Stock Exchange (IDX). Furthermore, the data collection technique used purposive sampling. In line with that, there were 64 samples from 16 mining companies listed on IDX during 2019-2022. Additionally, the data analysis technique used multiple linear regression with SPSS.*

*The result, based on data analysis and hypothesis test, showed that CSR affected tax avoidance. However, leverage did not affect tax avoidance. In contrast, capital intensity did not affect tax avoidance.*

**Keywords:** *Corporate Social Responsibility, Leverage, Capital Intensity, Tax Avoidance*

