

## ABSTRAK

Semakin berkembangnya skema transaksi keuangan dalam bisnis membuat para pelaku bisnis melakukan perencanaan pajak guna mengurangi jumlah beban pajak. Upaya yang dilakukan perusahaan dalam mengelola laporan keuangan agar didapat beban pajak yang seminimal mungkin namun tidak melanggar peraturan yang (penghindaran pajak). Penelitian ini berjudul **Pengaruh *Corporate Social Responsibility* (CSR), *Capital Intensity* dan Profitabilitas Terhadap Penghindaran Pajak.**

Jenis penelitian kuantitatif dan populasi penelitiannya perusahaan dagang tahun 2014 sampai 2017. Pemilihan sampel menggunakan metode *purposive sampling* yang dianalisis program IBM SPSS 22 dengan menggunakan uji asumsi klasik, pengujian regresi linear berganda, uji statistik t, uji statistik f dan uji determinasi.

Hasil uji Asumsi Klasik data Normal (0,175), uji Multikolonieritas tidak terjadi kolerasi (*Corporate Social Responsibility* 1,187 *Capital Intensity* 1,159 Profitabilitas 1,051), uji Heterokedastisitas data homokedastisitas (data menyebar pada sumbu Y). Hasil uji Autokolerasi data bebas autokolerasi ( $1,7383 < 2,095 < 2,2618$ ), Pengujian Regresi Linear Berganda (CSR 0,100 CIR -0,70 Profitabilitas -0,267). Hasil uji t (CSR 0,252 CI 0,148 Profitabilitas 0,004). Hasil uji F data bersama-sama berpengaruh (sig 0,023), dan uji Determinasi ( *Adjusted R Square* 0,089).

Kata Kunci : *Corporate Social Responsibility* (CSR), *Capital Intensity*, Profitabilitas, Penghindaran pajak.

## **ABSTRACT**

*The development of the financial transaction scheme in business makes businessman doing the tax planning to decrease the number of tax expense. The effort is did by the firm in managing the financial account in order to get the minimum tax expense but also not break the rule that is (tax avoidance). This study titled the influence of Corporate Social Responsibility (CSR), Capital Intensity and Profitability on Tax Avoidance.*

*This study used the quantitative data and population. The data took from the trade firm from 2014 to 2017. The method of the sampling was purposive sampling which was analyzed IBM SPSS 22 program using the classic assumption, the multiple linear regression, statistical t, statistical f and determination tests.*

*The result of the study is that classic assumption test data is normal (0,175), Multicollinearity test is not correlated (Corporate Social Responsibility is 1, 187, 1,159 for Capital intensity, and the number of profitability is 1,051), heteroscedasticity test data and homoskedasticity data spreads on Y axle. The result of Autocorrelation data is free autocorrelation ( $1,7383 < 2,095 < 2,2618$ ), multiple linear regression test (CSR 0,100 CIR -0,70 Profitability -0,267). The result of t test is (CSR 0,252 CI 0,148 Profitability 0,004). For the F test data is (sig 0,023), and determination test is (Adjusted R Square 0,089).*

*Keywords: Corporate Social Responsibility (CSR), Capital Intensity, Profitability, Tax Avoidance*