

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran *corporate social responsibility*, *capital intensity*, kepemilikan institusional dan penghindaran pajak (*tax avoidance*) pada perusahaan manufaktur subsektor otomotif dan komponen yang terdaftar di Bursa Efek Indonesia periode 2016-2020, serta mengetahui pengaruh *corporate social responsibility*, *capital intensity* dan kepemilikan institusional terhadap penghindaran pajak (*tax avoidance*).

Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan analisis deskriptif dan verifikatif. Populasi dari penelitian ini adalah 13 perusahaan otomotif dan komponen yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Metode pengambilan sampel dilakukan dengan teknik *nonprobability sampling*, dan lebih tepatnya adalah metode sampling jenuh. Penelitian dilakukan dengan cara mempelajari dan melakukan pengambilan data melalui web dan documenter. Analisis data dilakukan dengan menggunakan analisis deskriptif, uji asumsi klasik, Uji (*t*), regresi logistik, korelasi, koefisien determinasi.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa *corporate social responsibility* dan kepemilikan institusional secara parsial berpengaruh positif terhadap penghindaran pajak (*tax avoidance*) dengan kontribusi pengaruh *corporate social responsibility* 40,6% dan kepemilikan institusional 44,6%. *Capital intensity* berpengaruh negatif terhadap penghindaran pajak (*tax avoidance*) dengan kontribusi pengaruh sebesar 42,2%.

Kata Kunci: *Corporate Social Responsibility*, *Capital Intensity*, **Kepemilikan Institusional dan Penghindaran Pajak.**

ABSTRACT

This study aims to provide an overview of corporate social responsibility, capital intensity, institutional ownership and tax avoidance in automotive and component manufacturing companies listed on the Indonesia Stock Exchange for the 2016-2020 period, as well as to determine the effect of corporate social responsibility, capital intensity and institutional ownership of tax avoidance.

The research method used is a quantitative method with a descriptive and verification analysis approach. The population of this study are 13 automotive and component companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The sampling method used was non-probability sampling technique, and more precisely was the saturated sampling method. The research was conducted by studying and collecting data through the web and documentaries. Data analysis was performed using descriptive analysis, classical assumption test, (t) test, logistic regression, correlation, coefficient of determination.

Based on the results of the research conducted, it can be seen that corporate social responsibility and institutional ownership partially have a positive effect on tax avoidance with the contribution of corporate social responsibility influence 40.6% and institutional ownership 44.6%. Capital intensity has a negative effect on tax avoidance (tax avoidance) with an influence contribution of 42.2%.

Keywords: Corporate Social Responsibility, Capital Intensity, Institutional Ownership and Tax Avoidance.