

ABSTRACT

This study aims to analyze the effect of Corporate Social Responsibility Disclosure and Capital Intensity to Tax Avoidance in consumer good industry sector listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. With Corporate Social Responsibility Disclosure and Capital Intensity as independent variables, Tax Avoidance as the dependent variable.

The method used in this research is descriptive and associative method. This study uses secondary data obtained from the official website of each company and the website www.idx.co.id. The sampling technique used in this study is a purposive sampling technique which produces 16 samples of companies. The analytical techniques used in this research are descriptive analysis, associative analysis, classical assumption test, normality test, multicollinearity test, heteroscedasticity test, autocorrelation test, hypothesis testing, simple linear regression analysis, correlation analysis, and coefficient of determination with the help of the IBM SPSS Statistics program. Version 22.

Based on the results of the partial study, it shows that corporate social responsibility disclosure have a significant effect on tax avoidance with a contribution of 45.2% and capital intensity has a significant influence on Tax Avoidance with a contribution of 37.8%.

Keywords: corporate social responsibility disclosure, capital intensity and tax avoidance