

ABSTRACT

This study aims to provide an overview of profitability, leverage, and corporate social response (csr) and tax avoidance in coal companies listed on the Indonesia Stock Exchange for the period 2015-2019. As well as knowing the effect of profitability, leverage, and corporate social response (csr) on tax avoidance.

The research method used is descriptive method and verification method. The population of this study were 24 coal companies listed on the Indonesia Stock Exchange for the period 2015-2019. The sampling technique was carried out by using purposive sampling technique which resulted in 8 companies that met the criteria. Data analysis using simple linear regression analysis, classical assumption test, correlation analysis, coefficient of determination. Meanwhile, to test the hypothesis using multicollinearity test analysis, model feasibility test (Goodness of Fit), logistic regression, partially and simultaneously using SPSS 25 for Windows.

The results showed that profitability had an effect on tax avoidance. Leverage has no effect on tax avoidance. Corporate social responsibility (CSR) affects tax avoidance. Simultaneously, profitability, leverage, and corporate social responsibility have an effect on tax avoidance. Profitability is the variable that most influences tax avoidance with a determination coefficient value of 20.6%, then the csr variable on tax avoidance is 11.3%, then the leverage variable on tax avoidance is 1.2% which has no effect.

Keywords: Profitability, Leverage, Corporate Social Responsibility, CSR, Tax

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran *profitabilitas*, *leverage*, dan *corporate social respoonsbility* (csr) dan tax avoidance pada perusahaan batubara yang terdaftar di Bursa Efek Indonesia periode 2015-2019. Serta mengetahui pengaruh profitabilitas, leverage, dan corporate social respoonsbility (csr) terhadap tax avoidance.

Metode penelitian yang digunakan adalah metode deskriptif dan metode verifikatif. Populasi dari penelitian ini adalah 24 perusahaan batubara yang terdaftar di Bursa Efek Indonesia periode 2015-2019. Teknik pengambilan sampel dilakukan dengan teknik purposive sampling yang menghasilkan 8 perusahayang memenuhi kriteria. Analisis data dengan menggunakan analisis regresi logistik, uji multikolinieritas, pengujian hipotesis, koefisien determinasi. Sedangkan untuk menguji hipotesis menggunakan uji kelayakan model (*Goodness of Fit*), uji simultan, dan uji secara parsial menggunakan SPSS 22 for Windows.

Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh terhadap tax avoidance. Leverage tidak berpengaruh terhadap tax avoidance. *Corporate social respoonsbility* (csr) berpengaruh terhadap tax avoidance. Secara simultan profitabilitas, leverage, dan *corporate social respoonsbility* berpengaruh terhadap tax avoidance. Profitabilitas adalah variabel yang paling berpengaruh terhadap tax avoidance dengan nilai koefisien determinasi 20,6%, selanjutnya adalah variabel csr terhadap tax avoidance sebesar 11,3%, kemudian variabel leverage terhadap tax avoidance sebesar 1,2% yang tidak memiliki pengaruh.

Kata Kunci: *Profitabilitas, Leverage, Corporate Social Responsibility, CSR, Tax Avoidan*

