ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Corporate Social Responsibility* (CSR) terhadap penghindaran *Tax Avoidance* dengan menggunakan *Size Firm* sebagai variabel moderasi. Metode penelitian yang digunakan adalah kuantitatif, dengan Populasi yang digunakan adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2020. Sampel diambil dengan metode *purposive sampling.* Teknik analisis penelitian menggunakan uji regresi linier berganda dan analisis regresi moderasi (Moderated Regression Analysis / MRA) dengan bantuan software IBM SPSS Statistics 26.0. Hasil penelitian ini menunjukkan bahwa pengungkapan *Corporate Social Responsibility* (CSR) berpengaruh positif terhadap *Tax Avoidance.* Artinya, semakin tinggi nilai pengungkapan Corporate Social Responsibility oleh perusahaan, akan berpengaruh pada peningkatan tindakan *Tax Avoidance,* sedangakan *Firm Size* terbukti tidak dapat memperkuat atau memperlemah hubungan *Corporate Social Responsibility* terhadap *Tax Avoidance.* Keterbatasan penelitian ini terletak pada kesulitan dalam memperoleh data dikarenakan masih minimnya perusahaan yang mengeluarkan *sustainability report.* Selain itu, penelitian ini hanya menggunakan 1 (satu) variabel independen untuk mempengaruhi variabel dependen yaitu *corporate social responsibility.* Adapun implikasi yang dapat diterima berupa masukan kepada perusahaan dan pemerintah bahwa perusahaan khususnya perusahaan manufaktur memiliki kemampuan untuk melakukan aktivitas *corporate social responsibility* secara menyeluruh tanpa harus mengorbankan sektor perpajakan yang memiliki pengaruh luas terhadap stakeholder-nya,

Kata kunci: *Corporate Social Responsibility* (CSR), *Tax Avoidance, Firm size, sustainability report*

ABSTRACT

This study aims to examine the effect of Corporate Social Responsibility (CSR) on tax avoidance by using firm size as a moderating variable. The research method used is quantitative, with the population of manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2020 period. Sample were taken by purposive sampling. The data analysis technique used was multiple linear regression and Moderated Regression Analysis (MRA) with software IBM SPSS Statistics 26.0. The result show that corporate social responsibility disclosure had a positive effect on tax avoidance. It means, when the value of CSR getting high, will be increase the activities of tax avoidance. While firm size does not proved strengthen or weaken the relationship of corporate social responsibility with tax avoidance. This research is limited by the difficulty of obtaining data because companies that publish sustainability reports are still limited. In addition, this study only used 1 (one) independent variable (CSR) to influence the dependent variable. The implications that can be accepted in the form of input to companies and the government that companies, especially manufacturing companies, have the ability to carry out corporate social responsibility activities as a whole without having to sacrifice the taxation sector which has a broad influence on its stakeholders.

Keywords: Corporate Social Responsibility (CSR), Tax Avoidance, Firm size, sustainability report