

## ABSTRACT

Rifiah Darojatul Ilmi. *The Influence of Corporate Social Responsibility, Corporate Risk and Profitability on Tax Avoidance in Coal Subsector Mining Companies listed on the Indonesia Stock Exchange (IDX) in 2014-2018. Supervised by Yosevin Karnawati SE, MM*

*This study aims to analyze the Effect of Corporate Social Responsibility, Corporate Risk and Profitability on Tax Avoidance in Coal Subsector Mining Companies listed on the Indonesia Stock Exchange (IDX) in 2014-2018. Corporate Social Responsibility is proxied by the GRI G4 Indicator, Corporate Risk is proxied by Risk Standard, Profitability is proxied by ROE and Tax Avoidance is proxied by calculation of Effective Tax Rate (ETR) reduced by Cash Effective Tax Rate (CETR)*

*The method used is purposive sampling. The number of samples used in this study were 17 coal subsector mining companies listed on the Indonesia Stock Exchange (IDX) out of a total population of 21 coal subsector mining companies. The type of data is secondary data sourced from the Annual Report. The data analysis method used is multiple linear regression analysis. The results of hypothesis testing using SPSS 22 software show that simultaneously, Corporate Social Responsibility, Corporate Risk and Profitability have a significant effect on Tax Avoidance. Partially, Corporate Social Responsibility and Corporate Risk have a significant and positive effect on Tax Avoidance, while Profitability has no significant and negative effect on Tax Avoidance.*

**Keywords:** *Corporate Social Responsibility, Corporate Risk, Profitability, Tax Avoidance.*