

**ABSTRAK**

Judul : Pengaruh Profitabilitas, *Leverage* dan *Corporate Social Responsibility* Terhadap *Tax Avoidance* pada perusahaan manufaktur subsektor otomotif yang terdaftar di Bursa Efek Indonesia Tahun 2014 – 2018.  
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Penelitian ini bertujuan untuk menganalisis Pengaruh Profitabilitas, *Leverage*, dan *Corporate Social Responsibility (CSR)* Terhadap *Tax Avoidance* pada perusahaan manufaktur subsektor otomotif Yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2014-2018. Profitabilitas diukur dengan *Net Profit Margin (NPM)* diukur dengan *Net Profit* dibagi dengan *Net Sales*, *Leverage* diukur dengan *Debt to Asset Ratio (DAR)* yang diukur dengan total kewajiban dibagi total asset, dan *Corporate Social Responsibility* diukur dengan menggunakan pengungkapan indeks GRI G4 sedangkan *Tax Avoidance* diukur dengan menggunakan *Effective tax rate (ETR)* dikurangi *Cash Effective Tax Rate (CETR)*.

Metode yang digunakan adalah *purposive sampling*. Jumlah sampel yang digunakan dalam penelitian ini adalah 38 perusahaan otomotif yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2014-2018. Jenis data adalah data sekunder yang bersumber dari laporan keuangan dan laporan tahunan. Metode analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil pengujian hipotesis menunjukkan bahwa secara simultan Profitabilitas, *Leverage*, dan *Corporate Social Responsibility (CSR)* berpengaruh signifikan terhadap Penghindaran Pajak. Secara parsial variabel *Corporate Social Responsibility (CSR)* memiliki pengaruh yang signifikan terhadap *Tax Avoidance*. Sedangkan secara parsial variabel profitabilitas dan *leverage* tidak berpengaruh terhadap *Tax Avoidance*.

**Kata Kunci** : Profitabilitas, *Leverage*, *Corporate Social Responsibility (CSR)* dan *Tax Avoidance*

**ABSTRAC**

*Title* : *Effect of Profitability, Leverage and Corporate Social Responsibility Against Tax Avoidance in manufacturing companies sub-sector automotive listed on the Indonesia Stock Exchange in 2014 - 2018.*

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*This study aims to analyze the Effect of Profitability, Leverage, and Corporate Social Responsibility (CSR) on Tax Avoidance in automotive subsector manufacturing companies that are Listed on the Indonesia Stock Exchange (IDX) in 2014-2018. Profitability is measured by Net Profit Margin (NPM) measured by Net Profit divided by Net Sales, Leverage is measured by Debt to Asset Ratio (DAR) as measured by total liabilities divided by total assets, and Corporate Social Responsibility is measured using GRI G4 while disclosure of the Avoidance index tax is measured using the effective tax rate (ETR) minus the Cash Effective Tax Rate (CETR).*

*The method used is purposive sampling. The number of samples used in this study were 38 automotive companies listed on the Indonesia Stock Exchange (IDX) in 2014-2018. The type of data is secondary data sourced from financial reports and annual reports. The data analysis method used is multiple linear regression analysis.*

*The results of hypothesis testing indicate that simultaneous profitability, leverage, and corporate social responsibility significant influence on tax avoidance. Partially, corporate social responsibility (CSR) have a significant influence on tax avoidance. While partially, profitability and leverage variables do not affect Tax Avoidance.*

**Keywords:** *Profitability, Leverage, Corporate Social Responsibility (CSR) and Tax Avoidance*