ABSTRACT

THE EFFECT OF PROBABILITY, CORPORATE SOCIAL RESPONSIBILITY (CSR), AND FINANCIAL DISTRESS ON TAX AVOIDANCE
(Survey of Consumer Goods Industry Sector Companies Listed on the Indonesia Stock Exchange for the Period 2018-2022)

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This study aims to determine (1) profitability, Corporate Social Responsibility (CSR), financial distress, and tax avoidance; (2) the effect of profitability, Corporate Social Responsibility (CSR), and financial distress partially on tax avoidance; and (3) the effect of profitability, Corporate Social Responsibility (CSR), and financial distress simultaneously on tax avoidance. The population in this study are consumer goods industry sector companies listed on the Indonesia Stock Exchange for the period 2018-2022, totaling 79 companies. Determination of the sample in this study using purposive sampling technique, so that the research sample was obtained as many as nineteen companies. The research method used in this research is descriptive quantitative research method with a survey approach, using secondary data. The data analysis technique used is panel data regression analysis using Microsoft Excel and Eviews 12. The results of this study indicate that (1) profitability, Corporate Social Responsibility (CSR), financial distress, and tax avoidance experience fluctuations; (2) profitability, Corporate Social Responsibility (CSR), and financial distress partially have a negative and insignificant effect on tax avoidance; and (3) profitability, Corporate Social Responsibility (CSR), and financial distress simultaneously have a positive and insignificant effect on tax avoidance.

Keywords: Profitability, Corporate Social Responsibility (CSR), Financial Distress, Tax Avoidance

ABSTRAK

PENGARUH PROFITABILITAS, *CORPORATE SOCIAL RESPONSIBILITY* (CSR), DAN *FINANCIAL DISTRESS* TERHADAP *TAX AVOIDANCE*
(Survei Pada Perusahaan Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Periode 2018-2022)

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Penelitian ini bertujuan untuk mengetahui (1) profitabilitas, *Corporate Social Responsibility* (CSR), *financial distress*, dan *tax avidance*; (2) pengaruh profitabilitas, *Corporate Social Responsibility* (CSR), dan *financial distress* secara parsial terhadap *tax avoidance*; dan (3) pengaruh profitabilitas, *Corporate Social Responsibility* (CSR), dan *financial distress* secara simultan terhadap *tax avoidance*. Populasi dalam penelitian ini adalah perusahaan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2018-2022 yaitu sebanyak 79 perusahaan. Penentuan sampel pada penelitian ini menggunakan teknik *purposive sampling,* sehingga diperoleh sampel penelitian sebanyak sembilan belas perusahaan. Metode penelitian yng digunakan dalam penelitian ini adalah metode penelitian kuantitatif deskriptif dengan pendekatan survei, dengan menggunakan data sekunder. Teknik analisis data yang digunakan adalah analisis regresi data panel dengan menggunakan Microsoft Excel dan Eviews 12. Hasil penelitian ini menunjukkan bahwa (1) profitabilitas, *Corporate Social Responsibility* (CSR), *financial distress*, dan *tax avoidance* mengalami fluktuasi; (2) profitabilitas, *Corporate Social Responsibility* (CSR), dan *financial distress* secara parsial berpengaruh negatif tidak signifikan terhadap *tax avoidance*; dan (3) profitabilitas, *Corporate Social Responsibility* (CSR), dan *financial distress* secara simultan berpengaruh positif tidak signifikan terhadap *tax avoidance.*

Kata kunci: Profitabilitas, *Corporate Social Responsibility* (CSR), *Financial Ditsress, Tax Avoidance*