

ABSTRACT

Salna Djolafo, 2021. *Effect of Profitability, Leverage, Corporate Social Responsibility and Executive Character on Tax Avoidance (Study of Manufacturing Companies Listed on the Indonesia Stock Exchange).* Advised by Mr. Asrudin Hormati as advisor 1 (one) and Mrs. Dwi Yana Amalia Sari Fala as advisor 2 (two).

This study aims to analyze the effect of profitability, leverage, corporate social responsibility and executive characteristics on tax avoidance. The population in this study are all companies engaged in manufacturing which are listed on the Indonesia Stock Exchange from 2016-2020. The sample was selected using purposive sampling method with research criteria, in order to obtain as many as 38 companies. The data analysis technique used in this research is multiple linear regression analysis.

The results of this study indicate that profitability and leverage affect tax avoidance, but for corporate social responsibility variables, executive character and company size as control variables do not affect tax aggressiveness while the F test results show that the variables of profitability, leverage, corporate social responsibility, executive character and firm size simultaneously affect the tax avoidance variable.

Keywords: *Profitability, Leverage, Corporate Social Responsibility, Executive Character, Company Size And Tax Avoidance.*

ABSTRAK

Salna Djolafo, 2021. Pengaruh Profitabilitas, *Leverage*, *Corporate Social Responsibility* Dan Karakter Eksekutif Terhadap *Tax Avoidance* (Studi Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia). Di bawah bimbingan Bapak Asrudin Hormati selaku dosen pembimbing 1 (satu) dan Ibu Dwi Yana Amalia Sari Fala selaku dosen pembimbing 2 (dua).

Penelitian ini bertujuan untuk menganalisis Pengaruh Profitabilitas, *Leverage*, *Corporate Social Responsibility* Dan Karakter Eksekutif Terhadap *Tax Avoidance*. Populasi pada penelitian ini adalah seluruh perusahaan yang bergerak di bidang manufaktur yang terdaftar di Bursa Efek Indonesia dari tahun 2016-2020. Sampel dipilih menggunakan metode *purposive sampling* dengan kriteria penelitian, sehingga diperoleh sebanyak 38 perusahaan. Teknik analisis data yang digunakan pada penelitian ini adalah analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa profitabilitas dan *leverage* berpengaruh terhadap *tax avoidance*, namun untuk variabel *corporate social responsibility*, karakter eksekutif dan ukuran perusahaan sebagai variabel kontrol tidak berpengaruh terhadap agresivitas pajak sedangkan hasil uji F menunjukkan bahwa variabel profitabilitas, *leverage*, *corporate social responsibility*, karakter eksekutif dan ukuran perusahaan secara simultan berpengaruh terhadap variabel *tax avoidance*.

Kata Kunci: Profitabilitas, *Leverage*, *Corporate Social Responsibility*, Karakter Eksekutif, Ukuran Perusahaan Dan *Tax Avoidance*.