

ABSTRACT

This study aims to empirically examine the effect of Corporate Social Responsibility, profitability, leverage, liquidity, and sales growth on tax avoidance. The variables used are Corporate Social Responsibility, profitability, leverage, liquidity, and sales growth as independent variables and tax avoidance as the dependent variable.

The population of this study were all manufacturing companies listed on the Indonesia Stock Exchange in 2018-2022. From this population, 26 companies were selected that met the specified requirements so that 130 data samples were used in this study. To examine the effect of independent variables on the dependent variable, multiple regression analysis using SPSS 26 software was used.

The results of this study indicate that partially CSR has a negative and significant effect on tax avoidance, while profitability, leverage, liquidity, and sales growth have a positive and significant effect on tax avoidance. This study also shows the results that simultaneously CSR, profitability, leverage, liquidity and sales growth affect tax avoidance.

Keywords: tax avoidance, corporate social responsibility, profitability, leverage, liquidity, sales growth.

