

ABSTRAK

Dewi, Ni Luh Putri Honey (2024), *Pengaruh Corporate Social Responsibility, Capital Intensity Dan Good Corporate Governance Terhadap Tax Avoidance Dengan Profitabilitas Sebagai Variable Moderasi*. Tesis, Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: capital intensity, corporate social responsibility, good corporate governance, profitabilitas, tax avoidance.

Penelitian ini bertujuan untuk mengetahui pengaruh beberapa variabel, yaitu: (1) *Corporate Social Responsibility*, (2) *Capital Intensity*, (3) *Good Corporate Governance* Terhadap *Tax Avoidance* yang dimoderasi oleh variabel Profitabilitas. Populasi yang digunakan dalam penelitian ini adalah perusahaan sektor properti, *real estate* dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia pada tahun 2018-2022. Pengambilan sampel menggunakan teknik *purposive sampling*. Alasan peneliti memilih perusahaan *property and real estate* sebagai obyek penelitian karena adanya tingkat *return* terhadap investasi yang dianggap besar dan sektor tersebut dipandang menjadi salah satu kontribusi besar bagi perekonomian Negara Indonesia. Metode pengumpulan data yang digunakan yaitu dokumentasi yakni data yang diperoleh berupa laporan tahunan masing-masing emitmen perusahaan sektor properti, *real estate* dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia periode 2018-2022 dan juga menggunakan studi pustaka dilakukan dengan mengkaji dan menelaah berbagai literatur yang berkaitan dengan penelitian ini. Penelitian ini menggunakan analisis regresi linear berganda (*Multiple Regression Analysis*) dengan menggunakan alat pengolahan data yang dibantu oleh software STATA. Hasil penelitian menunjukkan bahwa (1) *Corporate social responsibility* tidak berpengaruh terhadap *tax avoidance*, (2) *Capital intensity* berpengaruh positif terhadap *tax avoidance*, (3) *Good corporate governance* berpengaruh negative terhadap *tax avoidance*, (4) Profitabilitas tidak dapat memoderasi pengaruh *corporate social responsibility* terhadap *tax avoidance*, (5) Profitabilitas tidak dapat memoderasi pengaruh *capital intensity* terhadap *tax avoidance* dan (6) Profitabilitas dapat memoderasi pengaruh *good corporate governance* terhadap *tax avoidance*.

ABSTRACT

Dewi, Ni Luh Putri Honey (2024), *The Influence of Corporate Social Responsibility, Capital Intensity and Good Corporate Governance on Tax Avoidance with Profitability as a Moderating Variable*. Thesis, Accounting, Postgraduate Program, Ganesha University of Education..

This thesis has been approved and checked by the supervisor I: Dr. I Putu Gede Diatmika, SE. AK, M. Si., and Mentors II: Dr. I Made Pradana Adiputra, S.E., S.H., M.Si.

Key words: capital intensity, corporate social responsibility, good corporate governance, profitability, tax avoidance.

This research aims to determine several influence variables, namely: (1) Corporate Social Responsibility, (2) Capital Intensity, (3) Good Corporate Governance on Tax Avoidance which is moderated by the Profitability variable. The population used in this research is property, real estate and construction sector building companies listed on the Indonesia Stock Exchange in 2018-2022. Sampling used purposive sampling technique. The reason the researcher chose property and real estate companies as the research objective was because the rate of return on investment was considered large and this sector was seen as a major contribution to the Indonesian economy. The data collection method used is documentation, namely data obtained in the form of annual reports from each issuer of companies in the property, real estate and building construction sectors listed on the Indonesia Stock Exchange for the 2018-2022 period and also using literature studies carried out by reviewing and analyzing various literature related to this research. This research uses multiple linear regression analysis (Multiple Regression Analysis) using data processing tools assisted by STATA software. The results of the research show that (1) Corporate social responsibility has no effect on tax avoidance, (2) Capital intensity has a positive effect on tax avoidance, (3) Good corporate governance has a negative effect on tax avoidance, (4) Profitability cannot moderate the effect corporate social responsibility on tax avoidance, (5) Profitability cannot moderate the influence of capital intensity on tax avoidance and (6) Profitability can moderate the influence of good corporate governance on tax avoidance.