

## ABSTRAK

Nama Mahasiswa : Fenty Berliana Putri  
Judul Skripsi : Pengaruh *Return on Asset, Leverage, Size* Terhadap *Tax avoidance* melalui *Corporate Social Responsibility (CSR)* Pada Perusahaan Sektor Batu Bara Yang Terdaftar Di BEI Tahun 2016-2018

Tujuan dari penelitian ini adalah untuk mengetahui adanya pengaruh *return on asset, leverage, size* pada *tax avoidance* melalui pengungkapan *corporate social responsibility (CSR)*. Objek penelitian ini merupakan perusahaan manufaktur sektor industri batu bara yang terdaftar di Bursa Efek Indonesia (BEI) pada periode tahun 2016 sampai dengan 2018. Pengambilan sampel menggunakan *nonprobability sampling* dengan teknik *purposive sampling*. Jumlah sampel sebanyak 14 perusahaan.

Analisis data yang dipakai untuk penelitian ini adalah analisis jalur (*Path analysis*). Penelitian ini menemukan bahwa *return on asset* dan *size* berpengaruh positif pada *Corporate Social Responsibility*. *Leverage* berpengaruh negatif pada *Corporate Social Responsibility*. *Corporate social responsibility* dan *leverage* berpengaruh negatif pada *tax avoidance*. *Return on asset* dan *size* berpengaruh positif pada *tax avoidance*. Dan *Corporate Social Responsibility* hanya mampu memediasi variabel *leverage* dengan *tax avoidance*.

**Kata Kunci :** *Return on asset, Leverage, Size, Corporate social responsibility, dan Tax Avoidance*

UWIKKA

## **ABSTRACT**

*Student Name* : Fenty Berliana Putri  
*Thesis Title* : *The effect of Return on Asset, Leverage, Size for Tax Avoidance through Corporate Social Responsibility (CSR) at A Coal Sector Companies listed on the BEI on 2016-2018*

*The purpose of this study is to determine the effect of return on assets, leverage, size on tax avoidance through corporate social responsibility disclosure. The object of this research is the coal industry manufacturing companies listed on the Indonesia Stock Exchange during 2016 to 2018. Nonprobability sampling with side purposive sampling technique was the researcher used to get the sample. The number of samples were 14 companies.*

*The analysis of data that used for this research was path analysis. This study found that return on assets and size had a positive effect on corporate social responsibility. Leverage had a negative effect on corporate social responsibility. Corporate social responsibility and leverage negatively affect tax avoidance. Return on assets and size positively effect tax avoidance. In the other side, Corporate Social Responsibility (CSR) only able to mediate variable leverage with tax avoidance.*

**Keywords** : *Return on asset, Leverage, Size, Corporate social responsibility, dan Tax Avoidance*

The logo for Universitas Widya Kartika (UWIKKA) is a watermark in the background. It features a stylized globe with a grid of latitude and longitude lines. The globe is light blue and yellow. Below the globe, the word "UWIKKA" is written in a large, bold, light blue sans-serif font.

UWIKKA