

**Pengaruh *Corporate Social Responsibility*, *Return On Asset* dan *Sales Growth*
Terhadap *Tax Avoidance*
(Studi Empiris Pada Perusahaan Sektor Pertambangan yang Listing di
Bursa Efek Indonesia 2012-2017)**

Ajeng Dewi Sartika
(E2B015004)

Mahasiswa Fakultas Ekonomi Universitas Muhammadiyah Semarang
Email : ajengsnazzy@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk menganalisis Pengaruh *Corporate Social Responsibility*, *Return On Asset*, dan *Sales Growth* Terhadap *Tax Avoidance*. Teknik pengambilan sampel dengan menggunakan teknik *purposive sampling* dan diperoleh sebanyak 54 sampel yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2012-2017 pada perusahaan sektor pertambangan.

Teknik analisis yang digunakan dalam penelitian ini adalah metode penelitian yang digunakan metode kuantitatif. Untuk metode analisa yang digunakan analisis regresi linier berganda. Hasil dari penelitian ini menunjukkan bahwa *Corporate Social Responsibility* berpengaruh positif terhadap *Tax Avoidance*, *Return On Asset* berpengaruh positif terhadap *Tax Avoidance*, *Sales Growth* berpengaruh negatif terhadap *Tax Avoidance*.

Kata kunci: *Tax Avoidance*, *Corporate Social Responsibility*, *Return On Asset*, *Sales Growth*.

***The Effect of Corporate Social Responsibility, Return On Asset, and Sales
Growth on Tax Avoidance
(Empirical Study on Mining Sector Compare Listed on the IDX in 2012-2017***

*Ajeng Dewi Sartika
E2B015004*

*Student of the Faculty of Economics, University of Muhammadiyah Semarang
Email : ajengsnazzy@gmail.com*

ABSTRACT

This study aimed to analyze the effect of corporate social responsibility, return on asset, and sales growth on tax avoidance. The sampling 54 sample listed on the Indonesia Stock Exchange (IDX) in 2012-2017 in mining sector companies. The analytical technique used in this study is a research method that uses quantitative methods. For the method of analysis used multiple linear regression analysis. The result of this study indicate that Corporate Social Responsibility has a positive effect on Tax Avoidance, Return On Asset has a positive effect on Tax Avoidance, Sales Growth has a negative effect on Tax Avoidance.

Keywords : Tax Avoidance, Corporate Social Responsibility, Return On Asset, Sales Growth.

