

ABSTRAK

Tujuan penelitian ini untuk menguji *Leverage*, *Firm Size* dan *Corporate Social Responsibility* terhadap *Tax Avoidance*. Penelitian ini yaitu penelitian kuantitatif dimana populasi atau sampel dianalisis untuk menguji hipotesis. Jenis data yang digunakan yaitu data sekunder dimana data diolah dari data publikasi. Hasil pengujian menyatakan bahwa *Leverage* dan *Corporate Social Responsibility* berpengaruh terhadap *Tax Avoidance* sedangkan *Firm Size* tidak berpengaruh terhadap *Tax Avoidance*.

Kata kunci : *Leverage*, *Firm Size*, *Corporate Social Responsibility*.



ABSTRACT

The purpose of this study is to study Leverage, Firm Size and Corporate Social Responsibility towards Tax Avoidance. This research is a quantitative study in which research or sample is conducted for a hypothesis. The type of data used is secondary data while the data is processed from publication data. The evaluation results state that Leverage and Corporate Social Responsibility towards Tax Avoidance while Firm Size does not affect Tax Avoidance

Keywords : Leverage, Firm Size, Corporate Social Responsibility.

