

ABSTRAK

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Pengaruh Profitabilitas, *Leverage* Dan *Corporate Social Responsibility* Terhadap Penghindaran Pajak Sebelum dan Selama Pandemi *Covid-19* di Indonesia Serta Tinjauan dari Sudut Pandang Islam.

Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Profitabilitas, *Leverage*, *Corporate Social Responsibility* terhadap Penghindaran Pajak sebelum dan selama pandemi *Covid-19*. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dan menggunakan data sekunder yaitu perusahaan manufaktur yang tercatat di Bursa Efek Indonesia (BEI) tahun 2019-2020. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling* dan didapat sampel 15 perusahaan. Metode analisis yang digunakan adalah regresi linear berganda dengan aplikasi SPSS versi 26 dan menggunakan *Wilcoxon Signed Range Test*.

Hasil dari penelitian ini menunjukkan Profitabilitas, *Leverage*, *Corporate Social Responsibility* tidak berpengaruh terhadap Penghindaran Pajak sebelum dan selama pandemi *Covid-19* di Indonesia. Dalam uji beda menggunakan Uji *Wilcoxon Signed Range Test* menunjukkan tidak ada perubahan yang signifikan pada variabel Profitabilitas, *Leverage*, *Corporate Social Responsibility* dan Penghindaran Pajak pada masa sebelum dan selama pandemi *Covid-19*. Ditinjau dari sudut pandang Islam, Profitabilitas, *Leverage*, dan *Corporate Social Responsibility* sudah sesuai dengan syariat Islam sebagaimana yang tertuang dalam Al-Quran dan Hadist. Sedangkan untuk Penghindaran Pajak belum sesuai dengan syariat Islam dalam Al-Quran dan Hadist.

Kata kunci: Profitabilitas, *Leverage*, *Corporate Social Responsibility*, Penghindaran Pajak

ABSTRACT

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The Effect of Profitability, Leverage and Corporate Social Responsibility on Tax Avoidance Before and During the *Covid-19* Pandemic in Indonesia and An Overview from An Islamic Perspective.

Abstract Description

This study aims to examine the effect of Profitability, Leverage, Corporate Social Responsibility on Tax Avoidance before and during the Covid-19 pandemic. The research method used is a quantitative research method and uses secondary data, namely manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2019-2020. The sampling technique in this study was purposive sampling and obtained a sample of 15 companies. The analytical method used is multiple linear regression with SPSS version 26 application and using the Wilcoxon Signed Range Test.

The results of this study indicate that Profitability, Leverage, Corporate Social Responsibility have no effect on Tax Avoidance before and during the Covid-19 pandemic in Indonesia. In a different test using the Wilcoxon Signed Range Test, there were no significant changes in the variables of Profitability, Leverage, Corporate Social Responsibility and Tax Avoidance in the period before and during the Covid-19 pandemic. Viewed from an Islamic point of view, Profitability, Leverage, and Corporate Social Responsibility are in accordance with Islamic law as stated in the Al-Quran and Hadith. As for Tax Avoidance, it is not in accordance with Islamic law in the Al-Quran and Hadith.

Keywords: Profitability, Leverage, Corporate Social Responsibility, Tax Avoidance