

## ABSTRAK

Nadiva Mutiara Lestari. 2024. Analisis *Financial Distress* Memediasi Pengaruh *Corporate Social Responsibility* (CSR) terhadap *Tax Avoidance* (Studi Kasus pada Perusahaan Manufaktur Sektor Industri *Consumer Goods* Tahun 2019-2023). Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Muhamad Agus Sudrajat, S.E., M.Si., CSRS., Pembimbing (II) Dr. Maya Novitasari, S.E., M.Ak., CPFRR.

Hal yang melatarbelakangi penelitian ini adalah masih terjadinya kasus *tax avoidance* pada sektor *consumer goods* di Indonesia. *Tax avoidance* dapat terjadi karena perusahaan yang menginginkan profit tinggi dengan menurunkan beban pajak. Tujuan penelitian untuk menganalisis pengaruh CSR terhadap *financial distress* dan *tax avoidance*, serta pengaruh kemampuan *financial distress* dalam memediasi pengaruh CSR terhadap *tax avoidance*. Pemilihan sampel menggunakan metode *purposive sampling* dan objek observasi dari penelitian ini adalah sebanyak 204 data sampel perusahaan *consumer goods* yang terdaftar di BEI. Data diperoleh dari data sekunder *financial report* dan *annual report* perusahaan *consumer goods* mulai dari tahun 2019 sampai 2023. Metode penelitian yang digunakan yaitu pendekatan kuantitatif dengan analisis regresi linear berganda menggunakan bantuan program SPSS versi 25 dan uji mediasi menggunakan *calculator online Sobel test* (<https://quantpsy.org>). Hasil penelitian ini adalah CSR tidak berpengaruh terhadap *tax avoidance* dan *financial distress*, *financial distress* berpengaruh negatif terhadap *tax avoidance*, dan *financial distress* tidak mampu memediasi pengaruh CSR terhadap *tax avoidance*.

**Kata Kunci:** *Corporate Social Responsibility* (CSR), *financial distress*, *tax avoidance*

## **ABSTRACT**

Nadiva Mutiara Lestari. 2024. *The Analysis of Financial Distress Mediating the Effect of Corporate Social Responsibility (CSR) towards Tax Avoidance (Case Study of Manufacturing Companies in the Consumer Goods Industry Sector in 2019-2023 Period)*. Thesis. Accounting Department, Economic and Business Faculty, Universitas PGRI Madiun. Advisor: Muhamad Agus Sudrajat, S.E., M.Si., CSRS., Co. Advisor: Dr. Maya Novitasari, S.E., M.Ak., CPFR.

*The background of this research was cases of tax avoidance still occur in the consumer goods sector in Indonesia. Tax avoidance could occur because companies needed to reach high profits by reducing the tax burden. The aim of the research was to analyze the influence of CSR towards financial distress and tax avoidance, as well as the influence of financial distress's ability to mediate the influence of CSR on tax avoidance. The sample selection used a purposive sampling method and the objects of observation for this research were 204 sample data from consumer goods companies registered on the IDX. Data was obtained from secondary data from financial reports and annual reports of consumer goods companies from 2019 to 2023 period. The research method used was a quantitative approach with multiple linear regression analysis using the SPSS version 25 program and a mediation test using the Sobel test online calculator (<https://quantpsy.org>). The results of this research are that CSR has no effect towards tax avoidance and financial distress, financial distress has a negative effect towards tax avoidance, and financial distress is unable to mediate the effect of CSR towards tax avoidance.*

**Keywords:** *Corporate Social Responsibility (CSR), financial distress, tax avoidance*