

**PENGARUH KONEKSI POLITIK, KONSERVATISME AKUNTANSI,
DAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR) TERHADAP
*TAX AVOIDANCE***

(Studi Pada Perusahaan Manufaktur Sub Sektor *Food And Beverages* Yang
Terdaftar Di Bursa Efek Indonesia Tahun 2021-2023)

ABSTRAKSI

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Kasus penghindaran pajak di deteksi salah satunya pada sektor manufaktur sub sektor *food and beverages*. Ada beberapa faktor yang mempengaruhi *tax avoidance*. Penelitian ini bertujuan untuk mengetahui pengaruh faktor koneksi politik yang diukur dengan variabel *dummy* terhadap *tax avoidance*, pengaruh faktor konservatisme akuntansi yang diukur dengan akrual negative (CONACC) terhadap *tax avoidance*, dan *corporate social responsibility* (CSR) yang diukur dengan CSRD dengan GRI G4 terhadap *tax avoidance*. Pendekatan penelitian ini dilakukan dengan deskriptif kuantitatif. Populasi penelitian ini adalah perusahaan manufaktur sub sektor *food and beverages* yang terdaftar di bursa efek Indonesia periode 2021-2023 yang berjumlah 44 perusahaan. Jumlah sampel sebanyak 42 perusahaan dipilih melalui purposive sampling. Analisis data dengan regresi linier berganda. Hasil menunjukkan bahwa koneksi politik tidak berpengaruh terhadap *tax avoidance*, konservatisme akuntansi berpengaruh positif signifikan terhadap *tax avoidance*, *corporate social responsibility* berpengaruh negatif signifikan terhadap *tax avoidance*.

Kata Kunci : tax avoidance, koneksi politik, konservatisme, CSR

***THE INFLUENCE OF POLITICAL CONNECTIONS, ACCOUNTING
CONSERVATISM, AND CORPORATE SOCIAL RESPONSIBILITY (CSR)
ON TAX EVASION***

***(Study of Food and Beverage Sub-sector Manufacturing Companies Listed on
the Indonesian Stock Exchange in 2021-2023)***

ABSTRACT

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One of the cases of tax evasion was detected in the manufacturing sector, food and beverages sub-sector. There are several factors that influence tax avoidance. This research aims to determine the influence of political connection factors as measured by dummy variables on tax avoidance, the influence of accounting conservatism factors as measured by negative accruals (CONACC) on tax avoidance, and corporate social responsibility (CSR) as measured by CSRD_i with GRI G4 on tax avoidance. This research approach was carried out using quantitative descriptive. The population of this research is manufacturing companies in the food and beverages sub-sector listed on the Indonesian stock exchange for the 2021-2023 period, totaling 44 companies. The total sample of 42 companies was selected through purposive sampling. Data analysis using multiple linear regression. The results show that political connections have no effect on tax avoidance, accounting conservatism has a significant positive effect on tax avoidance, corporate social responsibility has a significant negative effect on tax avoidance.

Keywords: tax avoidance, political connections, conservatism, CSR