

PENGARUH AGRESIVITAS PAJAK TERHADAP CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE

**(Studi Kasus Pada Perusahaan Subsektor *Food And Beverages*
Yang Terdaftar Di BEI Tahun 2015-2018)**

Nama : Aisyah Amamimuslimin

NIM : 1011610007

Pembimbing : Marisya Mahdia Khoirina, S.M., M.M.

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh agresivitas pajak terhadap *corporate social responsibility disclosure* (CSRD) di Bursa Efek Indonesia pada tahun 2015-2018. Variabel dependen yang digunakan dalam penelitian ini adalah *corporate social responsibility disclosure* (CSRD), sedangkan variabel independennya adalah agresivitas pajak yang diproksikan dengan *effective tax rate* (ETR). Populasi dalam penelitian ini adalah perusahaan subsektor *food and beverages* yang terdaftar di Bursa Efek Indonesia tahun 2015-2018. Sampel dalam penelitian ini dipilih menggunakan metode *purposive sampling* dan diperoleh sebanyak 9 sampel perusahaan. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Hasil analisis menunjukkan bahwa variabel agresivitas pajak yang diproksikan dengan ETR tidak berpengaruh terhadap *corporate social responsibility disclosure* (CSRD) dengan nilai signifikansi sebesar $0,109 > 0,05$. Namun, apabila *corporate social responsibility disclosure* (CSRD) diuji secara bersama-sama dengan variabel kontrol antara lain *leverage* yang diproksikan dengan *debt equity ratio* (DER), ukuran perusahaan (SIZE), *capital intensity* (CINT), *Return On Assets* (ROA) menunjukkan terdapat pengaruh terhadap *corporate social responsibility disclosure* (CSRD) dengan nilai signifikansi sebesar $0,000 < 0,05$.

Kata Kunci : Agresivitas Pajak, *Corporate Social Responsibility Disclosure* (CSRD)

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THE EFFECT OF TAX AGREESSIVENESS ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE

(Case Study In Food And Beverages Companies On Indonesia Stock Exchange In 2015-2018)

Name : Aisyah Amamimuslimin

Student Identity Number : 1011610007

Supervisor : Marisya Mahdia Khoirina, S.M., M.M.

ABSTRACT

This study aims to examine the effect of effective tax aggressiveness on corporate social responsibility disclosure (CSRD) in food and beverages companies on Indonesia Stock Exchange in 2015-2018. The dependent variable used in this research was corporate social responsibility (CSRD), while the independent variable was the practice of tax aggressiveness by the effective tax rate (ETR). Populations in this study were food and beverages companies listed in the Indonesia Stock Exchange for the period of 2015-2018. The sample in this study were selected by using purposive sampling method and obtained as many as 9 companies observation samples. The analysis technique used in this research was linier regression analysis. The result of the analysis proved that the tax aggressiveness variable does not effect on the practice of corporate social responsibility (CSRD) with a significance value of $0,109 > 0,05$. But, if corporate social responsibility (CSRD) stimultantly tested with the control variable which are leverage which was proxied by debt equity ratio (DER), companies size (SIZE), capital intensity (CINT) , Return On Assets (ROA) the result show that there is significant association with corporate social responsibility (CSRD) with a significance value of $0,000 < 0,05$.

Keywords: Tax Aggressiveness, Corporate Social Responsibility Disclosure (CSRD)

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