

ABSTRAK

RAFIF. Pengaruh *Corporate Social Responsibility (CSR) Disclosure, Leverage, Profitabilitas* dan Ukuran Perusahaan terhadap Agresivitas Pajak pada Perusahaan Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia Periode 2013-2017. Fakultas Ekonomi Universitas Negeri Jakarta. 2019.

Penelitian ini bertujuan untuk mengetahui secara empiris mengenai pengaruh *CSR disclosure, leverage, profitabilitas* dan ukuran perusahaan terhadap agresivitas pajak. Penelitian ini menggunakan teknik *purposive sampling* dalam menentukan pemilihan sampel. Sebanyak 22 perusahaan dari 37 perusahaan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2013-2017 terpilih menjadi sampel dalam penelitian ini. Jumlah sampel data selama lima tahun periode penelitian adalah 110 data. Akan tetapi setelah peneliti melakukan uji *outlier* terdapat 10 data ekstrim yang harus dikeluarkan dari sampel data, sehingga jumlah sampel data dalam penelitian ini menjadi 100 data.

Pengujian hipotesis dalam penelitian ini menggunakan metode analisis regresi berganda data panel. Berdasarkan pengujian yang telah dilakukan, kesimpulan dari hasil penelitian ini menyatakan bahwa profitabilitas berpengaruh signifikan terhadap agresivitas pajak, sedangkan *CSR disclosure, leverage* dan ukuran perusahaan tidak berpengaruh signifikan terhadap agresivitas pajak.

Kata Kunci : *Corporate Social Responsibility (CSR) Disclosure, Leverage, Profitabilitas, Ukuran Perusahaan* dan Agresivitas Pajak.

ABSTRACT

RAFIF. The Influence of Corporate Social Responsibility (CSR) Disclosure, Leverage, Profitability and Companies Size against Tax Aggressiveness in Companies Consumer Goods Industry Sector listed on Indonesia Stock Exchange Period 2013-2017. Faculty of Economics Jakarta State University. 2019.

This research aims to know empirically about the influence of CSR disclosure, leverage, profitability and companies size against tax aggressiveness. This research used purposive sampling techniques in determining sample selection. A total of 22 companies from 37 companies in consumer goods industry sector listed on Indonesia Stock Exchange period 2013-2017 were selected to be samples in this research. The number of data sample for five years of research period is 110 data. However, after the researcher conducted outlier test there were 10 extreme data that should be removed from the data sample, so the number of data sample in this research became 100 data.

The hypothesis testing in this research uses a double regression analysis method for panel data. Based on the test that have been conducted, the conclusion of the result in this research states that profitability has significant effect on tax aggressiveness, while CSR disclosure, leverage and companies size has not significant effect on tax aggressiveness.

Keywords : Corporate Social Responsibility (CSR) Disclosure, Leverage, Profitability, Companies Size and Tax Aggressiveness.