

Pengaruh Pengungkapan *Corporate Social Responsibility* Dan Penerapan *Good Corporate Governance* Terhadap Tindakan Agresivitas Pajak

(Studi empiris pada perusahaan yang mengikuti CGPI listing di BEI tahun 2012-2016)

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Pengungkapan *Corporate Social Responsibility* dan Penerapan *Good Corporate Governance* terhadap Tindakan Agresivitas Pajak. Variabel dependen dalam penelitian ini adalah Tindakan Agresivitas Pajak yang diukur menggunakan proksi ETR (*Effective Tax Rate*). Sedangkan variabel independen yang digunakan dalam penelitian ini adalah Pengungkapan *Corporate Social Responsibility* yang diukur dengan proksi *Corporate Social Responsibility Disclosure Index* dan Penerapan *Good Corporate Governance* yang diukur dengan proksi *Corporate Governance Perception Index*.

Populasi dalam penelitian ini adalah perusahaan yang mengikuti *Corporate Governance Perception Index* dan terdaftar di Bursa Efek Indonesia tahun 2012-2016. Metode yang digunakan dalam pengambilan sampel n metode *purposive sampling* sesuai dengan kriteria yang ditentukan, kemudian diperoleh 38 data observasi untuk diteliti. Pengujian hipotesis dilakukan dengan menggunakan analisis regresi linier berganda dengan koefisien determinasi, uji f dan uji t.

Berdasarkan hasil penelitian pada model regresi linier berganda diketahui bahwa Pengungkapan *Corporate Sosial Responsibility* berpengaruh positif terhadap Agresivitas Pajak sedangkan Penerapan *Good Corporate Governance* berpengaruh negatif terhadap Agresivitas Pajak.

Kata kunci: Pengungkapan *Corporate Sosial Responsibility*, Penerapan *Good Corporate Governance*, Tindakan Agresivitas Pajak.

***The Influence of Corporate Social Responsibility Disclosure And The
Implementation Of Good Corporate Governance Against Taxation
Aggressiveness***

***(Empirical study on companies that follow CGPI listing on BEI year 2012-
2016)***

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ABSTRACT

This study aims to examine the effect of Corporate Social Responsibility Disclosure and Implementation of Good Corporate Governance to Taxes Aggressiveness Measures. Dependent variable in this research is Taxation Aggressiveness Measured using ETR (Effective Tax Rate) proxy. The independent variable used in this research is Corporate Social Responsibility Disclosure measured by proxy of Corporate Social Responsibility Disclosure Index and Implementation of Good Corporate Governance as measured by Corporate Governance Perception Index proxy.

The population in this study are companies that follow Corporate Governance Perception Index and listed on Indonesia Stock Exchange 2012-2016. The method used in sampling n purposive sampling method in accordance with the criteria determined, then obtained 38 observation data to be studied. Hypothesis testing is done by using multiple linear regression analysis with coefficient of determination, f test and t test.

Based on the results of research on multiple linear regression model is known that Corporate Social Responsibility Disclosure have a positive effect on Aggressiveness of Tax while the implementation of Good Corporate Governance has a negative effect on Tax Aggressiveness.

Keywords: Disclosure of Corporate Social Responsibility, Implementation of Good Corporate Governance, Taxes Aggressiveness Action