

## ABSTRAK

Pajak sebagai sumber pendapatan utama di Indonesia, tetapi wajib pajak berasumsi pajak menjadi beban dalam usahanya yang akan menurunkan laba sehingga melakukan perilaku agresif pajak demi mengurangi beban pajaknya. Penelitian ini untuk tujuan pengujian secara empiris pengaruh pengungkapan CSR, leverage dan pengungkapan GCG terhadap tax aggressiveness yang dimoderasi oleh earning management pada perusahaan pertambangan yang terdaftar di BEI tahun 2014 s.d 2019. Purposive sampling digunakan dalam metode pemilihan sampel penelitian ini dengan sampel diperoleh yaitu 14 perusahaan dengan total pengamatan 84 data. Analisis regresi data panel pada perhitungan statistik dengan bantuan Eviews12 digunakan dalam penelitian ini. Berdasarkan hasil output Eviews12 dengan kesimpulan uji hipotesis menyatakan pengungkapan CSR, leverage dan pengungkapan GCG tidak berpengaruh pada tax aggressiveness. Setelah dimoderasi oleh earning management diperoleh hasil bahwa earning management tidak terbukti memoderasi pengaruh antara pengungkapan CSR pada tax aggressiveness, sementara earning management terbukti mampu memoderasi pengaruh antara leverage dan pengungkapan GCG terhadap tax aggressiveness.

**Kata Kunci:** *Tax Aggressiveness; Corporate Social Responsibility; Leverage; Good Corporate Governance; Earning Management.*

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## **ABSTRACT**

*Tax is the biggest income in Indonesia, however taxpayers assume that tax is an additional expense for corporate so that taxpayers carry out tax aggressive behavior in order to reduce their tax expense. Purpose of this research is to test empirically the effect of CSR disclosure, leverage, and GCG disclosure towards tax aggressiveness moderated by earning management in mining industry registered in the Indonesian stock exchange for the period 2014-2019. Method of sample selection used purposive sampling and obtained 14 corporates with observations total of 84. Panel data regression analysis applied in this study used the help of Eviews version 12. Based on the results of hypothesis test, it is stated that the corporate social responsibility disclosure, leverage and good corporate governance disclosure have no effect on tax aggressiveness. Likewise, after being moderated by earning management, the results show that earning management is not able to moderate the effect of disclosure of corporate social responsibility towards tax aggressiveness, while earning management is able to moderate the effect of leverage and good corporate governance disclosure towards tax aggressiveness.*

**Keyword : Tax Aggressiveness; Corporate Social Responsibility; Leverage; Good Corporate Governance; Earning Management.**

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