

## **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh Corporate Social Responsibility dan Return On Asset terhadap Agresivitas Pajak di Bursa Efek Indonesia Periode 2013-2017. Penelitian ini menggunakan metode kuantitatif dengan metode analisis regresi data panel dengan bantuan software eviews 10. Sample yang diambil menggunakan teknik purposive sampling. Jumlah sample sebanyak 6 perusahaan dari 10 perusahaan sub sektor farmasi yang terdaftar di Bursa Efek Indonesia periode 2013 – 2017. Berdasarkan hasil Uji Koefisien Determinasi variabel CSR dan ROA dapat menjelaskan keterkaitannya terhadap agresivitas pajak, sedangkan pada hasil Uji T menunjukkan bahwa variabel Corporate Social Responsibility (CSR) berpengaruh positif dan tidak signifikan terhadap agresivitas pajak, sedangkan variable Return On Asset (ROA) berpengaruh negatif dan signifikan terhadap agresivitas pajak.

Kata Kunci: Corporate Social Responsibility (CSR), Return On Asset (ROA), Agresivitas Pajak.



## ABSTRACT

This study aims to analyze the effect of Corporate Social Responsibility and Return On Assets on Tax Aggressiveness in the Indonesia Stock Exchange for the 2013-2017 period. This study uses quantitative methods with panel data regression analysis with the help of software eviews 10. Samples were taken using purposive sampling technique. The number of samples is 6 companies from 10 pharmaceutical sub-sector companies listed on the Indonesia Stock Exchange in the period 2013 - 2017. Based on the results of the Coefficient of Determination Test, the CSR and ROA variables can explain the relationship to tax aggressiveness, while the results of the T Test indicate that the Corporate Social Responsibility ( CSR) has a positive and not significant effect on tax aggressiveness, while the variable Return on Assets (ROA) has a negative and significant effect on tax aggressiveness.

Keywords: Corporate Social Responsibility (CSR), Return On Assets (ROA), Tax Aggressiveness.

