

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Pengungkapan *Corporate Social Responsibility*, *Capital Intensity*, dan *Corporate Governance* terhadap *Tax Aggressiveness*. Teknik pengumpulan data menggunakan purposive sampling. Data yang digunakan adalah data sekunder yang diperoleh dari Bursa Efek Indonesia ([www.idx.com](http://www.idx.com)) Metode analisis data yang digunakan dalam penelitian ini adalah analisis regresi berganda.

Hasil penelitian menunjukkan bahwa Pengungkapan *Corporate Social Responsibility* berpengaruh positif terhadap *tax aggressiveness*, Kepemilikan Institusional berpengaruh negatif terhadap *tax aggressiveness*. Sedangkan *Capital Intensity*, Komite Audit, Proporsi dewan Komisaris tidak berpengaruh terhadap *tax aggressiveness*.

**Kata Kunci:** *corporate social responsibility, capital intensity, corporate governance, tax aggressiveness.*



## ABSTRACT

*This study aims to analyze the effect of Corporate Social Responsibility, Capital Intensity, and Corporate Governance Disclosure on Tax Aggressiveness. Data collection techniques using purposive sampling. The data used is secondary data obtained from the Indonesia Stock Exchange (www.idx.com). The data analysis method used in this study is multiple regression analysis.*

*The results showed that the disclosure of Corporate Social Responsibility has a positive effect on tax aggressiveness. Institutional ownership has a negative effect on tax aggressiveness. Meanwhile, Capital Intensity, Audit Committee, and Board of Commissioners proportion do not have an effect on tax aggressiveness.*

**Keywords:** *corporate social responsibility, capital intensity, corporate governance, tax aggressiveness.*



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