

## **ABSTRACT**

*This study aimed to examine the influence of social responsibility and earnings management on tax aggressiveness. Corporate social responsibility is measured by the corporate social responsibility index (CSRI), earnings management was measured by discretionary accruals (DA), and tax aggressiveness was measured by cash effective tax rate (CETR). This study used sample of manufacturing companies which were listed in Indonesia Stock Exchange (IDX) during the period 2015-2019. The number of manufacturing companies in this study were 42 companies with 5 years observation that acquired by using purposive sampling method. Hypothesis in this study were tested by multiple regression model.*

*The results of this study showed that corporate social responsibility has no partial effect on tax aggressiveness, earnings management does not have a partial effect on tax effectiveness and return on assets has no partial effect on tax aggressiveness while jointly corporate social responsibility, earnings management and return on. Asset has no effect on the tax aggressiveness variable.*

*Keywords : corporate social responsibility, earnings management, return on asset and tax aggressiveness*



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## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility*, manajemen laba dan ROA terhadap agresivitas pajak. *Corporate social responsibility* diukur dengan *corporate social responsibility index* (CSRI), manajemen laba diukur dengan *discretionary accruals* (DA), dan agresivitas pajak diukur dengan *cash effective tax rate* (CETR). Penelitian ini menggunakan sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2015-2019. Jumlah perusahaan manufaktur yang dijadikan sampel penelitian ini adalah 42 perusahaan selama 5 tahun dengan menggunakan metode *purposive sampling*. Pengujian hipotesis dalam penelitian ini menggunakan metode regresi berganda.

Hasil penelitian menunjukkan bahwa *corporate social responsibility* tidak berpengaruh secara parsial terhadap agresivitas pajak, manajemen laba tidak memiliki pengaruh secara parsial terhadap agresivitas pajak dan *return on aset* tidak berpengaruh secara parsial terhadap agresivitas pajak sedangkan secara bersama-sama *corporate social responsibility*, manajemen laba dan *return on asset* tidak berpengaruh terhadap variabel agresivitas pajak.

Kata kunci : *Corporate social responsibility*, manajemen laba, *return on asset* dan agresivitas pajak



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