

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Kepemilikan Asing dan Likuiditas terhadap Agresivitas Pajak dengan *Corporate Social Responsibility* Sebagai Variabel Moderasi. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2019 – 2021. Penentuan sampel menggunakan metode purposive sampling. Jumlah sampel sebanyak 106 perusahaan. Analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda dengan bantuan program aplikasi SPSS versi 25. Hasil penelitian ini menunjukkan bahwa Kepemilikan Asing tidak berpengaruh terhadap Agresivitas Pajak, Likuiditas berpengaruh positif terhadap Agresivitas Pajak, CSR tidak mampu memoderasi hubungan Kepemilikan Asing terhadap Agresivitas Pajak, dan CSR tidak mampu memoderasi hubungan Likuiditas terhadap Agresivitas Pajak.

Kata kunci: Agresivitas pajak, CUETR, *corporate social responsibility*, kepemilikan asing, dan likuiditas.



ABSTRACT

This study aims to determine the effect of foreign ownership and liquidity on tax aggressiveness with Corporate Social Responsibility as a moderating variable. The object of this research is a manufacturing company that is listed on the Indonesia Stock Exchange in 2019 – 2021. The sample was determined using a purposive sampling method. This study uses a sample of 106 companies each year. The data analysis used is statistical analysis in the form of multiple linear regression tests with the help of the SPSS version 25 application program. The results of this study indicate that foreign ownership has no effect on tax aggressiveness, liquidity has a positive effect on tax aggressiveness, CSR is unable to moderate the relationship between foreign ownership on aggressiveness. Taxes and CSR are unable to moderate the relationship between liquidity and tax aggressiveness.

Keywords: *Tax aggressiveness, CUETR, corporate social responsibility, foreign ownership, and liquidity.*



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