

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis Pengaruh *Corporate Social Responsibility* dan Manajemen Laba terhadap Agresivitas Pajak dengan *Corporate Governance* sebagai Variabel Moderasi. Objek penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2017-2021. Penentuan sampel menggunakan metode *purposive sampling*, sehingga sampel yang diperoleh dalam penelitian ini sebanyak 22 perusahaan. Analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linier berganda dan *moderate regression analysis* (MRA) dengan bantuan program aplikasi SPSS. Hasil penelitian membuktikan bahwa *corporate social responsibility* berpengaruh positif terhadap agresivitas pajak, manajemen laba tidak berpengaruh terhadap agresivitas pajak, *corporate governance* mampu memoderasi pengaruh *corporate social responsibility* terhadap agresivitas pajak, dan *corporate governance* tidak mampu memoderasi manajemen laba terhadap agresivitas pajak.

Kata Kunci: Agresivitas Pajak, *Corporate Social Responsibility*, Manajemen Laba, *Corporate Governance*



ABSTRACT

This study aims to determine and analyze the Effect of Corporate Social Responsibility and Earnings Management on Tax Aggressiveness with Corporate Governance as a Moderation Variable. The object of this study is a mining company listed on the Indonesia Stock Exchange in 2017-2021. Sample determination using the purposive sampling method, so that the samples obtained in this study were as many as 22 companies. The data analysis used is statistical analysis in the form of multiple linear regression tests and moderate regression analysis (MRA) with the help of the SPSS application program. The results of the study prove that corporate social responsibility has a positive effect on tax aggressiveness, earnings management has no effect on tax aggressiveness, corporate governance is able to moderate the effect of corporate social responsibility on tax aggressiveness, and corporate governance is not able to moderate earnings management on tax aggressiveness.

Keywords: *Tax Aggressiveness, Corporate Social Responsibility, Earnings Management, Corporate Governance*

