

ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh dari *Corporate Social Responsibility*, Intensitas Persediaan, *Tunneling Incentive* dan Ukuran Perusahaan terhadap Agresivitas Pajak. Objek penelitian ini adalah Perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2017-2021. Total sampel yang digunakan adalah 50 sampel dengan 10 perusahaan. Penentuan sampel menggunakan metode *Purpose Sampling*. Penelitian dilakukan dengan pendekatan deskriptif kuantitatif. Hasil penelitian ini menunjukkan bahwa secara simultan semua variabel yang digunakan *Corporate Social Responsibility*, Intensitas Persediaan, *Tunneling Incentive* dan Ukuran Perusahaan berpengaruh terhadap Agresivitas Pajak. Secara Parsial *Corporate Social Responsibility* dan Intensitas Persediaan tidak berpengaruh terhadap Agresivitas Pajak, namun *Tunneling Incentive* berpengaruh negatif terhadap Agresivitas Pajak dan Ukuran Perusahaan berpengaruh positif terhadap Agresivitas Pajak.

Kata kunci : *Corporate Social Responsibility*, Intensitas Persediaan, *Tunneling Incentive*, Agresivitas Pajak



ABSTRACT

This study was conducted with the aim knowing the effect of the Corporate Social Responsibility, Inventory Intensity, Tunneling Incentive and Company Size on Tax Aggressiveness. The object of this research is the food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2017-2021. The total sample used is 50 samples with 10 companies. Determination of the sample using the Purposive Sampling Method. The research was conducted with a quantitative descriptive approach. The results of this study indicate that simultaneously all variables used Corporate Social Responsibility, Inventory Intensity, Tunneling Incentive and Company Size have an effect on Tax Aggressiveness. Partially the Corporate Social Responsibility and Inventory Intensity have no effect on tax aggressiveness, but Tunneling Incentive has a negative effect on Tax Aggressiveness and Company Size has a positive effect on the Tax Aggressiveness.

Keywords : *Corporate Social Responsibility, Inventory Intensity, Tunnelling Incentive, Company Size, Tax Agressiveness*

