

## ABSTRAK

### **PENGARUH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*, PROFITABILITAS, DAN *LEVERAGE* TERHADAP AGRESIVITAS PAJAK (Studi Empiris pada sektor *Consumer Goods Industry* Tahun 2018 sampai dengan 2022)**

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Penulisan Skripsi ini bertujuan untuk mengetahui agresivitas pajak, dengan menggunakan proksi *Current Effective Tax Rate* (CuETR) sebagai variabel independen dan menggunakan *corporate social responsibility* (GRI-4), profitabilitas (ROA), dan *leverage* (DAR) sebagai variabel dependen. Perusahaan yang diteliti berasal dari sektor *consumer goods industry* yang terdaftar pada Bursa Efek Indonesia selama tahun 2018 hingga 2022.

Teknik pengumpulan sampel menggunakan metode *purposive sampling* dengan total 50 sampel. Data yang digunakan merupakan data sekunder dengan metode penelitian kausal. Metode analisis yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik, uji analisis regresi linear berganda, dan uji hipotesis.

Hasil uji menunjukkan bahwa variabel *corporate social responsibility* dan profitabilitas berpengaruh positif signifikan terhadap agresivitas pajak sebagai variabel independen. Sedangkan variabel *leverage* tidak berpengaruh terhadap agresivitas pajak sebagai variabel independen.

Kata kunci: Agresivitas Pajak, *Current Effective Tax Rate*, *Corporate Social Responsibility*, CSR, Profitabilitas, ROA, *Leverage*, DAR

## **ABSTRACT**

### ***THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY, PROFITABILITY, AND LEVERAGE DISCLOSURE ON TAX AGGRESIVENESS (Empirical Study in the Consumer Goods Industry from 2018 to 2022)***

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*The purpose of the thesis is to determine the tax aggressiveness using the Current Effective Tax Rate (CuETR) proxy as an independent variable and using corporate social responsibility (GRI-4), profitability (ROA), and leverage (DAR) as a dependent variable. The companies studied came from the consumer goods industry sector which were listed on the Indonesia Stock Exchange from 2018 to 2022.*

*The sample collection technique used a purposive sampling method with a total of 50 samples. The data used is secondary data with causal research methods. The analysis methods used are descriptive statistical analysis, classical assumption tests, multiple linear regression analysis tests, and hypothesis testing.*

*The results of the analysis show the corporate social responsibility and profitability variable have a significant positive effect on tax aggressiveness as an independent variable. While the leverage variable has no effect on tax aggressiveness as an independent variable.*

*Key words: Tax Aggressiveness, Current Effective Tax Rate, Corporate Social Responsibility, CSR, Profitability, ROA, Leverage, DAR*