

ABSTRAK

Penelitian ini berjudul “Pengaruh Profitabilitas dan Pengungkapan *Corporate Social Responsibility* Terhadap Agresivitas Pajak”. Peneliti melakukan penelitian pada perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Variabel independen dalam penelitian ini adalah *Return On Assets* (ROA) dan *Corporate Social Responsibility Index*. Sedangkan untuk variabel dependen dalam penelitian ini menggunakan *Effective Tax Rate* (ETR).

Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan analisis deskriptif dan pendekatan analisis verifikatif. Populasi dari penelitian ini adalah perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia periode 2014-2018 berjumlah 47 perusahaan. Metode penelitian menggunakan *non probability sampling* dengan teknik *purposive sampling* dengan total sampel 13 perusahaan yang memenuhi kriteria. Analisis data dilakukan dengan menggunakan regresi linier berganda.

Hasil penelitian menunjukkan bahwa secara parsial profitabilitas berpengaruh terhadap agresivitas pajak dengan kontribusi sebesar 22,5%. Pengungkapan *corporate social responsibility* secara parsial berpengaruh terhadap agresivitas pajak dengan kontribusi sebesar 54,9%. Secara simultan profitabilitas dan pengungkapan *corporate social responsibility* berpengaruh terhadap agresivitas pajak dengan kontribusi 77,4% pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2014-2018.

Kata Kunci: Profitabilitas, Pengungkapan *Corporate Social Responsibility* dan Agresivitas Pajak.

ABSTRACT

This study aims is entitled “the effect of profitability and corporate social responsibility disclosure on tax aggressiveness”. Researchers conducted research on Mining companies which are listed in the Indonesia Stock Exchange period 2014-2018. The independent variable in this research are Return on Assets (ROA) and Corporate Social Disclosure Index (CSRDI). As for the dependent variable in this research was using Effective Tax Rates (ETR).

The research method used is quantitative method with descriptive analysis and verification approach. The population of this research is a Mining companies which are listed in the Indonesia Stock Exchange period 2014-2018 which amounted to 47 companies. Sampling technique used non probability sampling with purposive sampling technique, the sample used in this research as many as 13 companies.

xxThe data analysis was using multiple linier regression.

The result showed that partially profitability affect to the tax aggressiveness with a contribution of 22,5%. Corporate social responsibility disclosure partially affect to the tax aggressiveness with a contribution of 54,9%. Simultaneously profitability and corporate social disclosure have an affect on tax aggressiveness with a contribution of 77,4% in the Mining companies which are listed in the Indonesia Stock Exchange period 2014-2018.

Keyword: Profitability, Corporate Social Responsibility Disclosure and Tax Aggresiveness