

ABSTRAK

PENGARUH *CORPORATE SOCIAL RESPONSIBILITY*, DIREKSI, KOMISARIS INDEPENDEN DAN KOMITE AUDIT TERHADAP AGRESIVITAS PAJAK

(Studi Empiris pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi
yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2018)

Anna Grawinda Haniningtyas
NIM: 162114022

Universitas Sanata Dharma
Yogyakarta

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility*, direksi, komisaris independen dan komite audit terhadap agresivitas pajak.

Populasi dalam penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2016-2018. Metode pemilihan sampel dalam penelitian ini menggunakan metode *purposive sampling*. Jenis penelitian ini adalah studi empiris. Data yang digunakan penelitian adalah data sekunder yang diperoleh dari Bursa Efek Indonesia dan website perusahaan. Teknik analisis data menggunakan metode analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa *corporate social responsibility* berpengaruh negatif terhadap agresivitas pajak, artinya semakin banyak pengungkapan *corporate social responsibility* maka semakin rendah agresivitas pajak perusahaan. Sedangkan variabel direksi, komisaris independen dan komite audit tidak berpengaruh terhadap agresivitas pajak.

Kata Kunci: *Corporate Social Responsibility*, Direksi, Komisaris Independen, Komite Audit dan Agresivitas Pajak.

ABSTRACT

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY, BOARD of DIRECTORS, INDEPENDENT COMMISSIONER AND AUDIT COMMITTEE TO TAX AGGRESSIVENESS

(An Empirical Study at Manufacturing Companies of Consumer Goods Industry
Listed in Indonesian Stock Exchange in the Year 2016-2018)

Anna Grawinda Haniningtyas
NIM: 162114022
Universitas Sanata Dharma
Yogyakarta

The aim of this study is to determine the effect of corporate social responsibility, board of directors, independent commissioner and audit committee to tax aggressiveness.

The population of the study are manufacturing companies of consumer goods industry listed in Indonesian Stock Exchange (BEI) in the year 2016-2018. The sample selection method uses purposive sampling method. This study is an empirical study. The researcher used secondary data obtained from Indonesian Stock Exchange dan company's website. The data analysis technique used multiple regression analysis.

The result showed that corporate social responsibility negatively affects tax aggressiveness, which means the more corporate social responsibility disclosures, the lower tax aggressiveness. While board of directors, independent commisioner and audit committee have no effect on tax aggressiveness.

Keywords: Corporate Social Responsibility, Board of Directors, Independent Commisioner, Audit Committee and Tax Aggressiveness.