ABSTRAK

PENGARUH PROFITABILITAS DAN *CORPORATE SOCIAL RESPONSIBILITY (CSR)* TERHADAP AGRESIVITAS PAJAK

(Studi Empiris pada Perusahaan Sub Sektor Industri Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2021)

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Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas dan *corporate social responsibility* (CSR) terhadap agresivitas pajak pada perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia. Penelitian ini menjadi penting untuk akademisi dan Perusahaan sebagai referensi dan wawasan terkait penelitian terhadap agresivitas pajak. Jenis penelitian ini adalah studi empiris dengan pendekatan kuantitatif.

Penelitian ini menggunakan data sekunder, yang dikumpulkan dengan metode dokumentasi. Populasi dalam penelitian ini yaitu perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode tahun 2019-2021. Sampel sebanyak 17 perusahaan, metode pemilihan sampel yaitu *purposive sampling*. Teknik analisis data menggunakan analisis regresi linear berganda yang diolah dengan aplikasi SPSS 25.

Hasil penelitian yang menunjukkan bahwa variabel profitabilitas berpengaruh terhadap agresivitas pajak, tetapi variabel *Corporate social responsibility* tidak berpengaruh terhadap agresivitas pajak. sub sektor makanan dan minuman periode 2019-2021.

Kata Kunci: Profitabilitas, *corporate social responsibility*, agresivitas pajak, *pusposive sampling*, bursa efek Indonesia.

ABSTRACT

THE INFLUENCE OF PROFITABILITY AND CORPORATE SOCIAL RESPONSIBILITY (CSR) ON TAX AGGRESSIVITY
(Empirical Study of Food and Beverage Industry Sub-Sector Companies Listed on the Indonesian Stock Exchange 2019-2021)

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This research aims to determine the effect of profitability and corporate social responsibility (CSR) on tax aggressiveness in food and beverage sub-sector companies listed on the Indonesia Stock Exchange. This research is important for academics and companies as a reference and insight regarding research on tax aggressiveness. This type of research is an empirical study with a quantitative approach.

This research uses secondary data, which was collected using documentation methods. The population in this research is food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2019-2021 period. The sample was 17 companies, the sample selection method was purposive sampling. The data analysis technique uses multiple linear regression analysis which is processed with the SPSS 25 application.

The results of this research were obtained which showed that the profitability variable influence effect to tax aggressiveness, but the corporate social responsibility variable has not influence effect to tax aggressiveness. food and beverage sub-sector for the 2019-2021 period.

Keywords: Profitability, corporate social responsibility, tax aggressiveness, pusposive sampling, Indonesian stock exchange.