

**PENGARUH PENGUNGKAPAN CORPORATE SOCIAL
RESPONSIBILITY (CSR) SEBAGAI SARANA LEGITIMASI TERHADAP
TINGKAT AGRESIVITAS PAJAK**
**(Studi Empiris pada Perusahaan Manufaktur Sektor Industri Barang
Konsumsi dan Sektor Industri Dasar & Kimia yang Terdaftar di Bursa Efek
Indonesia Tahun 2013-2015)**

ABSTRAK

Penelitian bertujuan untuk mengetahui besarnya pengaruh pengungkapan *Corporate Social Responsibility* (CSR) terhadap tingkat Agresivitas Pajak dengan variabel kontrol Profitabilitas dan Leverage. *Corporate Social Responsibility* (CSR) dalam penelitian diukur menggunakan *Corporate Social Responsibility Disclosure Index* (CSRDI). Agresivitas Pajak dalam penelitian diukur menggunakan *Effective Tax Rates* (ETR). Profitabilitas dalam penelitian diukur menggunakan *Return On Asset* (ROA). Serta Leverage dalam penelitian ini diukur menggunakan *Long Term Debt to Total Asset*. Penelitian menggunakan data Laporan Keuangan Tahunan perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2013-2015 sebanyak 99 sampel perusahaan yang diambil dengan menggunakan metode *nonprobability purposive sampling*. Metode analisis yang digunakan dalam penelitian adalah analisis regresi linier berganda. Pengambilan kesimpulan atas hipotesis dilakukan dengan mengamati nilai koefisien determinasi dan regresi, dengan mempertimbangkan hasil uji signifikan yaitu Uji-t dan Uji-F taraf signifikansi 5 persen, melakukan uji asumsi klasik seperti uji normalitas, uji multikolinieritas, uji heteroskedastitas, dan uji autokorelasi. Semua perhitungan statistik dilakukan dengan menggunakan *software Eviews 8.0*. Hasil penelitian menunjukkan bahwa secara parsial, pengungkapan *Corporate Social Responsibility* (CSR) berpengaruh negatif terhadap agresivitas pajak. ROA berpengaruh negatif terhadap agresivitas pajak. Dan leverage berpengaruh positif terhadap agresivitas pajak. Kontribusi variabel CSRDI, ROA dan Leverage dalam menjelaskan variabel Agresivitas pajak adalah sebesar 61,25%.

Kata Kunci : *Corporate Social Responsibility* (CSR), *Corporate Social Responsibility Disclosure Index* (CSRDI), Agresivitas Pajak, *Effective Tax Rates* (ETR), *Return On Asset* (ROA) dan Leverage.

***THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY (CSR)
DISCLOSURE AS A MEANS OF LEGITIMACY ON THE LEVEL OF
AGGRESSIVENESS TAX***

***(Empirical Studies in Manufacturing Companies Consumer Goods Industry
Sector and Basic Industry & Chemical Sector Listed in Indonesia Stock
Exchange in 2013-2015)***

ABSTRACT

Research aims to determine the influence corporate social responsibility (CSR) disclosure on the level of aggressiveness tax by control variables profitability and leverage .Corporate Social Responsibility (CSR) in research measured use of their Corporate Social Responsibility Disclosure Index (CSRDI). Aggressiveness tax in research measured use Effective Tax Rates (ETR). Profitability in research measured use Return On Assets (ROA). And Leverage in this research measured using Long Term Debt To Total Assets .The research uses data from the annual reports Manufacturing Companies Consumer Goods Industry Sector Listed in Indonesia Stock Exchange (BEI) in 2013-2015 as much as 99 sample company taken using non-probability purposive sampling method. The analytical method used in this research is multiple linear regression analysis. Conclusions on the hypothesis done by observing the coefficient of determination and regression, taking into account the test results significantly by t-test and test-F, 5 percent significance level, test the classic assumption as normality test, multicollinearity test, heteroskedasticity test, and autocorrelation test. All statistical calculations performed using Eviews 8.0 software. The research results show that in partial, Corporate Social Responsibility (CSR) Disclosure negatively affect the aggressiveness of tax. ROA negatively affect tax aggressiveness. And leverage positive effect on the aggressiveness of the tax. Variable contribution CSRDI, ROA and Leverage in explaining Aggressiveness variable tax amounted to 61.25%.

Keywords : Corporate Social Responsibility (CSR), Corporate Social Responsibility Disclosure Index (CSRDI), Aggressiveness Tax, Effective Tax Rates (ETR), Return On Assets (ROA) And Leverage.