

ABSTRAK

**PENGARUH *CORPORATE SOCIAL RESPONSIBILITY*,
CAPITAL INTENSITY DAN PROFITABILITAS
TERHADAP AGRESIVITAS PAJAK
(Studi Empiris pada Perusahaan Sektor Industri Pertanian yang terdaftar di
Bursa Efek Indonesia Tahun 2016-2020)**

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Penelitian ini bertujuan untuk mengetahui pengaruh *Corporate Social Responsibility* (CSR), *Capital Intensity*, dan Profitabilitas terhadap Agresivitas Pajak pada Perusahaan Sektor Industri Pertanian yang terdaftar di Bursa Efek Indonesia Tahun 2016-2020. Populasi dalam penelitian ini adalah perusahaan sektor industri pertanian yang terdaftar di Bursa Efek Indonesia tahun 2016-2020 yang berjumlah 26 perusahaan. Berdasarkan teknik pengambilan sampel dengan *purposive* sampling didapatkan sampel sebanyak 7 perusahaan. Teknik pengumpulan data menggunakan dokumentasi dari annual report yang dipublikasikan dari *website* resmi Bursa Efek Indonesia yaitu www.idx.co.id. Teknik pengujian data menggunakan uji asumsi klasik, regresi data panel, koefisien determinasi, pemilihan uji model yaitu uji chow dan uji *Langrange Multiplier* dan uji hipotesis. Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility* (CSR) dan *Capital Intensity* tidak memiliki pengaruh terhadap Agresivitas Pajak, Profitabilitas secara parsial berpengaruh signifikan terhadap agresivitas pajak. Sedangkan secara simultan menunjukkan bahwa *Corporate Social Responsibility* (CSR), *Capital Intensity*, dan Profitabilitas secara bersama-sama berpengaruh signifikan terhadap agresivitas pajak.

Kata kunci: *Corporate Social Responsibility* (CSR), *Capital Intensity*, Profitabilitas dan Agresivitas pajak.

ABSTRACT

THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY, CAPITAL INTENSITY, AND PROFITABILITY ON TAX AGGRESSIVENESS

*(Empirical Study on Agricultural Industry Sector Companies listed on the Indonesia
STock Exchange 2016-2020)*

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The study aims to determine the effect of Corporate Social Responsibility (CSR), Capital Intensity, and Profitability on Tax Aggressiveness in Agricultural Industry Sector Companies listed on the Indonesia Stock Exchange 2016-2020. The population in this study is the agricultural industry sector companies listed on the Indonesia Stock Exchange in 2016-2020, totaling 26 companies. Based on the sampling technique with puepositive sampling obtained a sample of 7 companies. The data collection technique uses documentation from the annual report published from the Indonesia Stock Exchange, namely www.idx.co.id . the data testing technique uses classical assumption test, panel data regression, coefficient of determination, selection of modeltest, namely the Chow and Langrange Multiplier test, and hypothesis testing. The result show that Corporate Social Responsibility (CSR) and Capital Intensity have no effect on Tax Aggressiveness, Profitability partially have a significant effect on tax aggressiveness. While simulthaneously shows that Corporate Social Responsibility (CSR), Capital Intensity, and Profitability together have a significant effect on tax aggressiveness.

Keywords: *Corporate Social Responsibility (CSR), Capital Intensity, Profitability, and Tax Aggressiveness.*