

ABSTRACT

This study aims to determine the effect of Corporate Social Responsibility and Corporate Governance on Tax Aggressiveness in manufacturing companies listed on the Indonesia Stock Exchange for the period of 2016-2018. The research population is a collection of all manufacturing companies in the consumption sector of industrial goods listed on the Indonesia Stock Exchange for the period of 2016-2018. Namely 24 companies.

Tax aggressiveness is proxied using ETR, Corporate Social Responsibility is measured using CSR disclosure indicators based on the Global Reporting Initiative (GRI) guidelines and Corporate Governance is measured using the ASEAN CG Scorecard (ACGS) according to the principles developed by OECD in the ASEAN CG Scorecard: Country reports and assessments 2014-2015 (Asian Development Bank, 2015). The results of this study indicate that corporate social responsibility and Corporate Governance have a negative influence on tax aggressiveness.

Keywords: *aggressiveness Tax , Corporate Social Responsibility, Corporate Governance.*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Corporate Social Responsibility* dan *Corporate Governance* terhadap Agresivitas Pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2018. Populasi penelitian ini adalah kumpulan dari seluruh perusahaan manufaktur pada sektor industri barang konsumsi yang terdaftar di BEI selama periode tahun 2016-2018 yaitu 24 perusahaan.

Agresivitas pajak diproksikan menggunakan ETR, *Corporate Social Responsibility* diukur menggunakan indikator pengungkapan CSR berdasarkan pedoman *Global Reporting Initiative* (GRI) dan *Corporate Governance* diukur menggunakan *ASEAN CG Scorecard* (ACGS) sesuai prinsip yang dikembangkan OECD dalam *ASEAN CG Scorecard: Country reports and assessments 2014-2015* (Asian Development Bank, 2015). Hasil penelitian ini menunjukkan bahwa *corporate social responsibility* dan *Corporate Governance* memiliki pengaruh negatif terhadap agresivitas pajak.

Kata Kunci: *agresivitas pajak, Corporate Social Responsibility, Corporate Governance.*