

ABSTRAK

Tujuan penelitian ini adalah untuk menguji dan menganalisis pengaruh pengungkapan agresivitas pajak, profitabilitas, dan *leverage* terhadap *corporate social responsibility*. Penelitian ini menggunakan 255 sampel penelitian perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2018. Sampel penelitian ini diambil dengan metode *purposive sampling*. Metode analisis data yang digunakan dalam penelitian ini adalah *regresi linear berganda*.

Hasil penelitian menunjukkan variabel agresivitas pajak dan profitabilitas berpengaruh negatif signifikan terhadap *corporate social responsibility*. Sedangkan variabel *leverage* tidak berpengaruh signifikan terhadap *corporate social responsibility*.

Kata Kunci : *Corporate social responsibility*, agresivitas pajak, profitabilitas, *leverage*.

ABSTRACT

The purpose of this study examine and analyze the tax aggressiveness, profitability, leverage on corporate social responsibility. This study uses 255 research sample of manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2014-2018. The sample is chosen by purposive sampling method. The data analysis method used in this study is multiple linear regression.

The result of study show that variables tax aggressiveness and profitability have a negative significant on corporate social responsibility. Then, variables leverage has no significant on corporate social responsibility.

Keywords : Corporate social responsibility, tax aggressiveness, profitability, leverage