

**PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* DAN *CORPORATE GOVERNANCE* TERHADAP AGRESIVITAS PAJAK  
(STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR SEKTOR  
INDUSTRI BARANG KONSUMSI TAHUN 2015-2017)**

**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh *corporate social responsibility* (CSR) dan *corporate governance* (CG) terhadap agresivitas pajak studi empiris pada perusahaan manufaktur sektor industri barang konsumsi tahun 2015-2017. Penelitian ini merupakan jenis kuantitatif. Variabel penelitian ini meliputi variabel dependen dan independen. Sampel dalam penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2017. Pemilihan sampel menggunakan metode *purposive sampling* dengan jumlah 21 perusahaan selama periode 2015-2017. Metode penelitian yang digunakan adalah metode analisis regresi berganda. Hasil penelitian ini menunjukkan bahwa pengungkapan *corporate social responsibility* (CSR) dan *corporate governance* (CG) tidak berpengaruh terhadap agresivitas pajak. Tingginya tingkat pengungkapan *corporate social responsibility* (CSR) tidak menjamin akan menurunkan tingkat tindakan agresivitas pajak dan tingginya nilai *corporate governance* (CG) yang baik belum bisa mencerminkan *corporate governance* yang efektif dalam membatasi tindakan agresivitas pajak.

Kata kunci: Pengungkapan *corporate social responsibility* (CSR), *corporate governance* (CG), agresivitas pajak.

**THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY AND  
CORPORATE GOVERNANCE ON TAX AGGRESSIVENESS  
(EMPIRICAL STUDIES ON MANUFACTURING COMPANIES IN THE  
CONSUMER GOODS INDUSTRY SECTOR IN 2015-2017)**

**ABSTRACT**

*This study aims to find out the effect of corporate social responsibility (CSR) and corporate governance (CG) on tax aggressiveness in empirical studies on manufacturing companies in the consumer goods industry sector in 2015-2017. This research is a quantitative type. The variables of this study include the dependent and independent variables. The sample in this study is on manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange (IDX) for the period 2015-2017. The sample selection used a purposive sampling method with amount of 21 companies in the course of period 2015-2017. The research method used is multiple regression analysis method . The results of this study indicate that disclosure of corporate social responsibility (CSR) and corporate governance (CG) does not affect on tax aggressiveness. The high level of disclosure of corporate social responsibility (CSR) does not secure that it will reduce the level of tax aggressiveness and the high value of corporate governance (CG) that cannot reflect of effective corporate governance in restrict of tax aggressiveness.*

*Keywords: Disclosure of corporate social responsibility (CSR), corporate governance (CG), tax aggressiveness.*