

ABSTRAK

Penelitian ini bertujuan untuk menguji hubungan antara *corporate governance*, *corporate social responsibility* terhadap agresivitas pajak dengan *earning management*. Populasi dalam penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia berjumlah 114 emiten. Sampel penelitian ini berjumlah 41 emiten dikali 5 tahun, jadi total 205 sampel yang dipilih dengan menggunakan teknik *purposive sampling*.

Hasil penelitian menunjukkan bahwa a) *corporate governance* tidak berpengaruh dan signifikan terhadap agresivitas pajak b) *corporate social responsibility* tidak berpengaruh dan signifikan terhadap agresivitas pajak c) *corporate governance* tidak berpengaruh positif dan signifikan terhadap agresivitas pajak dengan *earning management* d) *corporate social responsibility* berpengaruh positif dan signifikan terhadap agresivitas pajak dengan *earning management*.

Kata kunci : *Corporate Governance, Corporate Social Responsibility, Agresivitas Pajak dan Earning Management*

ABSTRACT

This study aims to examine the relationship between corporate governance, corporate social responsibility on tax aggressiveness and earnings management. The population in this study are manufacturing companies in the consumer goods industry sector which are listed on the Indonesia Stock Exchange totaling 114 issuers. The sample for this study was 41 issuers multiplied by 5 years, so a total of 205 samples were selected using a purposive sampling technique.

The results of the study show that a) corporate governance has no significant and significant effect on tax aggressiveness b) corporate social responsibility has no significant and significant effect on tax aggressiveness c) corporate governance has no positive and significant effect on tax aggressiveness with earning management d) corporate social responsibility has a positive and significant effect on tax aggressiveness and significant effect on tax aggressiveness with earnings management.

Key words : Corporate Governance, Corporate Social Responsibility, Tax Aggressiveness and Earning Management