

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Corporate Social Responsibility*, *Capital Intensity* dan *Enterprise Risk Management* terhadap Agresivitas Pajak dengan Insentif pajak sebagai variabel moderasi pada perusahaan manufaktur sektor barang konsumsi yang terdaftar pada Bursa Efek Indonesia periode 2019-2023. Penelitian ini menggunakan metode penelitian kuantitatif dengan populasi perusahaan 31 dari 155 perusahaan periode 2019-2023. Metode pengambilan sampel menggunakan *purposive sampling* dengan kriteria yang telah peneliti tentukan. Penelitian ini menggunakan data sekunder. Metode analisa data menggunakan regresi linear berganda dan diukur menggunakan SPSS 26.

Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility* dan *Enterprise Risk Management* berpengaruh terhadap Agresivitas Pajak. *Capital Intensity* tidak berpengaruh terhadap Agresivitas Pajak. Insentif Pajak sebagai variabel moderasi mampu memoderasi *Corporate Social Responsibility* terhadap Agresivitas Pajak. Namun Insentif Pajak sebagai variabel moderasi tidak mampu memoderasi *Capital Intensity* dan *Enterprise Risk Management* terhadap Agresivitas Pajak.

Kata Kunci : *Corporate Social Responsibility (CSR)*; *Capital Intensity*; *Enterprise Risk Management (ERM)*; Agresivitas Pajak; dan Insentif Pajak

ABSTRACT

This research aims to determine the influence of Corporate Social Responsibility, Capital Intensity and Enterprise Risk Management on Tax Aggressiveness with Tax Incentives as a moderating variable in consumer goods sector manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2023 period. This research uses quantitative research methods with a company population of 31 out of 155 companies for the 2019-2023 period. The sampling method uses purposive sampling with criteria that the researcher has determined. This research uses secondary data. The data analysis method uses multiple linear regression and is measured using SPSS 26.

The research results show that Corporate Social Responsibility and Enterprise Risk Management influence Tax Aggressiveness. Capital Intensity has no effect on Tax Aggressiveness. Tax Incentives as a moderating variable are able to moderate Corporate Social Responsibility towards Tax Aggressiveness. However, Tax Incentives as a moderating variable are unable to moderate Capital Intensity and Enterprise Risk Management on Tax Aggressiveness.

Keywords: Corporate Social Responsibility (CSR); Capital Intensity; Enterprise Risk Management (ERM); Tax Aggressiveness; and Tax Incentives