

ABSTRAK

Penelitian ini bertujuan untuk mengetahui adanya pengaruh likuiditas, *corporate social responsibility* dan *leverage* terhadap agresivitas pajak dengan profitabilitas sebagai variabel moderasi. Pada penelitian ini, objek yang digunakan adalah perusahaan sektor *consumer Non-Sylicals* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2023. Variabel independen yang digunakan pada penelitian ini adalah likuiditas, *Corporate social responsibility* dan *leverage* untuk variabel dependennya yang digunakan adalah agresivitas pajak dan variabel moderasi yang digunakan adalah *profitabilitas*. Metode pengambilan sampel penelitian ini menggunakan metode *purposive sampling* dengan metode analisis data statistik deskriptif dan analisis regresi linear berganda menggunakan SPSS versi 26. Jumlah sampel penelitian terdiri dari 180 sampel.

Hasil penelitian ini mengindikasikan bahwa likuiditas tidak berpengaruh terhadap agresivitas pajak. *Corporate social responsibility* berpengaruh dan signifikan terhadap agresivitas pajak. *leverage* berpengaruh dan secara signifikan terhadap agresivitas pajak. *Profitabilitas* dapat memperkuat hubungan antara likuiditas terhadap agresivitas pajak. *Profitabilitas* dapat memperkuat hubungan antara *corporate social responsibility* terhadap agresivitas pajak. *Profitabilitas* dapat memperkuat hubungan antara *leverage* terhadap agresivitas pajak. Serta secara variabel likuiditas, *corporate social responsibility*, *leverage* dan *profitabilitas* secara bersama-sama berpengaruh signifikan terhadap agresivitas pajak.

Kata kunci: Likuiditas, *Corporate social responsibility*, *Leverage*, Agresivitas Pajak, *Profitabilitas*

ABSTRACT

This study aims to determine the influence of liquidity, corporate social responsibility and leverage on tax aggressiveness with profitability as a moderation variable. In this study, the object used is consumer Non-Sylical sector companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023. The independent variables used in this study are liquidity, corporate social responsibility and leverage for the dependent variable used is tax aggressiveness and the moderation variable used is profitability. The sampling method of this study uses the purposive sampling method with descriptive statistical data analysis method and multiple linear regression analysis using SPSS version 26. The number of research samples consists of 180 samples.

The results of this study indicate that liquidity has no effect on tax aggressiveness. Corporate social responsibility has an effect and is significant on tax aggressiveness. Leverage has an effect and significantly on tax aggressiveness. Profitability can strengthen the relationship between liquidity and tax aggressiveness. Profitability can strengthen the relationship between corporate social responsibility and tax aggressiveness. Profitability can strengthen the relationship between leverage and tax aggressiveness. And in terms of variable liquidity, corporate social responsibility, leverage and profitability together have a significant effect on tax aggressiveness.

Keywords: Liquidity, Corporate Social Responsibility, Leverage, Tax Aggressiveness, Profitability.