

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh transfer pricing, kepemilikan asing dan kepemilikan institusional terhadap agresivitas pajak dengan Corporate Social Responsibility sebagai variabel moderasi. Penelitian ini menggunakan metode penelitian kuantitatif dengan populasi perusahaan 27 dari 95 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 analisis data panel menggunakan *software* Eviews 10. Hasil penelitian ini menunjukkan bahwa Kepemilikan Asing tidak berpengaruh terhadap agresivitas pajak, Transfer Pricing dan Kepemilikan Institusional berpengaruh positif dan signifikan terhadap agresivitas pajak. CSR sebagai variabel moderasi tidak mampu memoderasi Transfer Pricing dan kepemilikan Institusional terhadap agresivitas pajak. Namun CSR mampu memoderasi Kepemilikan Asing terhadap agresivitas pajak.

Kata kunci: Transfer Pricing; Kepemilikan Asing; Kepemilikan Institusional; Agresivitas Pajak; dan Corporate Social Responsibility

ABSTRAC

This research aims to determine the effect of transfer pricing, foreign ownership and institutional ownership on tax aggressiveness with Corporate Social Responsibility as a moderating variable. This research uses quantitative research methods with a company population of 27 out of 95 companies for the 2019-2023 period. The sampling method uses purposive sampling with criteria that the researcher has determined. This research uses secondary data. Data analysis method uses panel data analysis using Eviews 10 software. The results of this research show that Foreign Ownership has no effect on tax aggressiveness, and Transfer Pricing and Institutional Ownership have a positive and significant effect on tax aggressiveness. CSR as a moderating variable is unable to moderate Transfer Pricing and Institutional Ownership on tax aggressiveness. However, CSR is able to moderate foreign ownership of tax aggressiveness.

Keywords: Transfer Pricing; Foreign Ownership; Institutional Ownership; Tax Aggressiveness; and Corporate Social Responsibility