

ABSTRAK

Penelitian ini bertujuan untuk mendapatkan bukti empiris tentang Pengaruh Pengungkapan *Corporate Social Responsibility* dan *Return On Assets* terhadap Agresivitas Pajak dengan *Corporate Governance* sebagai Variabel Pemoderasi yang terdaftar di Bursa Efek Indonesia. Sampel penelitian di seleksi dengan menggunakan *purposive sampling* yang melibatkan sebanyak 30 perusahaan perbankan dengan periode penelitian selama 5 tahun dari tahun 2013 sampai dengan 2017.

Hasil Penelitian ini adalah Pengaruh Pengungkapan *Corporate Social Responsibility* dan *Return On Assets* terhadap Agresivitas Pajak dengan *Corporate Governance* sebagai Variabel Pemoderasi. Terdapat pengaruh dan signifikan variabel *corporate social responsibility* terhadap agresivitas pajak, tidak terdapat pengaruh dan signifikan antara variabel *return on aset* terhadap agresivitas pajak, dan kepemilikan institusional merupakan variabel pemoderasai dalam pengaruh antara *corporate social responsibility* dan *return on aset*.

Kata kunci: Pengungkapan *Corporate Social Responsibility*, *Return On Assets*, dan Kepemilikan Institusional.

ABSTRACT

This study aims to obtain empirical evidence about the Effect of Disclosure of Corporate Social Responsibility and Return On Assets on Tax Aggressiveness with Corporate Governance as a Moderating Variable listed on the Indonesia Stock Exchange. The research sample was selected by using purposive sampling which involved as many as 30 banking companies with a research period of 5 years from 2013 to 2017.

The results of this study are the Effect of Corporate Social Responsibility Disclosure and Return On Assets on Tax Aggressiveness with Corporate Governance as a Moderating Variable. There is a significant and significant influence of corporate social responsibility variables on tax aggressiveness, there is no significant and significant effect between variable return on assets on tax aggressiveness, institutional ownership is a moderating variable in the influence between corporate social responsibility and return on assets.

Keywords: Corporate Social Responsibility Disclosure, Return On Assets, and Institutional Ownership.