ABSTRAK

"Pengungkapan *Corporate Social Resonsibility (CSR)* dan Pertumbuhan Laba Terhadap Perencanaan Pajak".

(Studi Kasus Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2021)

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Penelitian ini dilakukan untuk menguji seberapa besar pengaruh *Corporate Social Responsibility (CSR)* dan Pertumbuhan Laba terhadap Perencanaan Pajak. Penelitian ini menggunakan analisis regresi data panel sebagai alat analisis hipotesis. Sampel penelitian ini diperoleh dengan menggunakan metode purposive sampling didapatkan sebanyak 37 perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2021 (100 observasi) menggunakan data sekunder. Analisis statistik yang digunakan analisis statistik deskriptif, uji asumsi klasik, regresi linear berganda, koefisien determinasi, uji t dan uji f.

Berdasarkan hasil pengujian hipotesis dapat disimpulkan bahwa *Corporate Social Responsibility (CSR)* dan Pertumbuhan Laba secara simultan berpengaruh sebesar 55% terhadap Perencanaan Pajak. Sedangkan hasil analisis secara parsial untuk *Corporate Social Responsibility (CSR)* tidak berpengaruh signifikan terhadap Perencanaan Pajak dan Pertumbuhan Laba berpengaruh signifikan terhadap Perencanaan Pajak.

Kata kunci: *Corporate Social Responsibility (CSR)*, Pertumbuhan Laba, Perencanaan Pajak.

ABSTRAC

"Disclosure of Corporate Social Responsibility (CSR) and Profit Growth have on Tax Planning".

(Case Study of Manufacturing Companies Listed on the Indonesian Stock Exchange 2020-2021)

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This research was conducted to test how much influence Corporate Social Responsibility (CSR) and Profit Growth have on Tax Planning. This research uses panel data regression analysis as a hypothesis analysis tool. The sample for this research was obtained using a purposive sampling method, obtaining 37 companies listed on the Indonesia Stock Exchange (BEI) for the 2020-2021 period (100 observations) using secondary data. The statistical analysis used is descriptive statistical analysis, classical assumption test, multiple linear regression, coefficient of determination, t test and f test.

Based on the results of hypothesis testing, it can be concluded that Corporate Social Responsibility (CSR) and Profit Growth simultaneously have an effect of 55% on Tax Planning. Meanwhile, the partial analysis results for Corporate Social Responsibility (CSR) have no significant effect on Tax Planning and Profit Growth has a significant effect on Tax Planning.

***Keywords :** Corporate Social Responsibility (CSR), Profit Growth, Tax Planning.*