

ABSTRAK

“PENGARUH CORPORATE SOCIAL RESPONSIBILITY DAN CAPITAL INTENSITY TERHADAP AGRESIVITAS PAJAK”

(Studi Empiris Pada Perusahaan Manufaktur Sub Sektor Makanan Dan Minuman Yang Terdaftar di BEI Periode 2019-2022)

Tujuan dari penelitian ini adalah untuk Mengetahui, menganalisis dan mendeskripsikan Pengaruh *Corporate Social Responsibility* dan *Capital Intensity* terhadap Agresivitas Pajak. Jenis pendekatan dalam penelitian ini adalah pendekatan kuantitatif. Sampel penelitian ini menggunakan Metode Purposive Sampling didapatkan sebanyak 20 Perusahaan pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2019-2022 (80 Observasi). Data yang digunakan adalah Data Sekunder. Metode analisis yang digunakan adalah Analisis Regresi Data Panel dengan bantuan Aplikasi EViews 12. Hasil penelitian menunjukkan bahwa secara parsial variabel *Corporate Social Responsibility* berpengaruh negatif dan tidak signifikan terhadap Agresivitas Pajak, sedangkan *Capital Intensity* berpengaruh positif dan signifikan terhadap Agresivitas Pajak, Dan secara simultan variabel *Corporate Social Responsibility* dan *Capital Intensity* berpengaruh positif dan signifikan terhadap Agresivitas Pajak.

Kata Kunci:

Corporate Social Responsibility, *Capital Intensity*, dan Agresivitas Pajak.

ABSTRAK

“The Effect Of Corporate Social Responsibility and Capital Intensity on Tax Aggressiveness”

(Empirical Study on Food and Beverage Sub-Sector Manufacturing Companies Listed on the Stock Exchange for the Period 2019-2022)

The purpose of this study was to determine, analyze and describe the effect of *Corporate Social Responsibility and Capital Intensity on Tax Aggressiveness*. The type of approach in this research is a quantitative approach. The sample of this study using the Purposive Sampling Method was obtained as many as 20 companies in Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the Period 2019-2022 (80 Observations). The data used is Secondary Data. The analysis method used is Panel Data Regression Analysis with the help of the EViews 12 application. The results show that partially the Corporate Social Responsibility variable has a negative and insignificant effect on Tax Aggressiveness, while Capital Intensity has a positive and significant effect on Tax Aggressiveness, and simultaneously the variable of Corporate Social Responsibility and Capital Intensity have a positive and significant effect on Tax Aggressiveness.

Keywords:

Corporate Social Responsibility, Capital Intensity, and Tax Aggressiveness.