

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh dari manajemen laba dan *Corporate Social Responsibility* (CSR) terhadap agresivitas pajak perusahaan. Variabel bebas yang digunakan adalah manajemen laba yang diukur menggunakan *Discretionary Accruals* (DA) dan *Corporate Social Responsibility* (CSR) yang diukur menggunakan *Corporate Social Responsibility Index* (CSRI). Variabel terikat dalam penelitian ini adalah agresivitas pajak perusahaan yang diukur menggunakan *Cash Effective Tax Rate* (CETR) dan *leverage*, ukuran perusahaan, serta umur perusahaan digunakan sebagai variabel kontrol.

Sampel dalam penelitian adalah perusahaan konstruksi yang terdaftar di Bursa Efek Indonesia periode 2014 – 2018 yang dipilih menggunakan metode *purposive sampling*, sehingga menghasilkan 63 laporan tahunan sebagai sampel penelitian dari 19 perusahaan. Uji hipotesis yang digunakan dalam penelitian ini adalah metode analisis regresi linear berganda dengan bantuan aplikasi SPSS. Hasil penelitian menunjukkan bahwa manajemen laba berpengaruh negatif terhadap agresivitas pajak perusahaan dan *Corporate Social Responsibility* (CSR) tidak berpengaruh terhadap agresivitas pajak perusahaan.

Kata kunci : manajemen laba, *corporate social responsibility*, agresivitas pajak

**ABSTRACT**

*This study aims to determine the effect of earnings management and Corporate Social Responsibility (CSR) on company's tax aggressiveness. The independent variable that used in this study is earnings management which is measured using Discretionary Accruals (DA) and Corporate Social Responsibility (CSR) which is measured using the Corporate Social Responsibility Index (CSRI). The dependent variable in this study is the company's tax aggressiveness which is measured using Cash Effective Tax Rate (CETR) and also leverage, company size, and company age are used as control variables.*

*The sample is construction companies that listed on the Indonesian Stock Exchange for the period 2014-2018 which were selected using the purposive sampling method, obtained 63 annual reports as the research sample from 19 companies. The hypothesis test used in this study is the multiple linear regression analysis method with the help of the SPSS application. The results showed that earnings management has a negative effect on company's tax aggressiveness and Corporate Social Responsibility (CSR) has no effect on company's tax aggressiveness.*

*Keywords : earnings management, corporate social responsibility, tax aggressiveness.*