

**PENGARUH *CORPORATE SOCIAL RESPONSIBILITY (CSR)*,
UKURAN PERUSAHAAN, DAN KOMISARIS INDEPENDEN
TERHADAP AGRESIVITAS PAJAK**

(Studi Empiris Pada Perusahaan Properti Dan Real Estate Yang Terdaftar Di
Bursa Efek Indonesia (BEI) Periode 2017 – 2020)

SKRIPSI

Program Studi Akuntansi



OLEH :

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**FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS SATYA NEGARA INDONESIA**

2022

***THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY
(CSR), COMPANY SIZE, AND INDEPENDENT
COMMISSIONERS ON TAX AGGRESSIVENESS***

*(Empirical Study on Property and Real Estate Companies Listed on the Indonesia
Stock Exchange (IDX) for the Period 2017 – 2020)*

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Accounting Study Program



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Diajukan Sebagai Salah Satu Syarat Untuk Memperoleh Gelar
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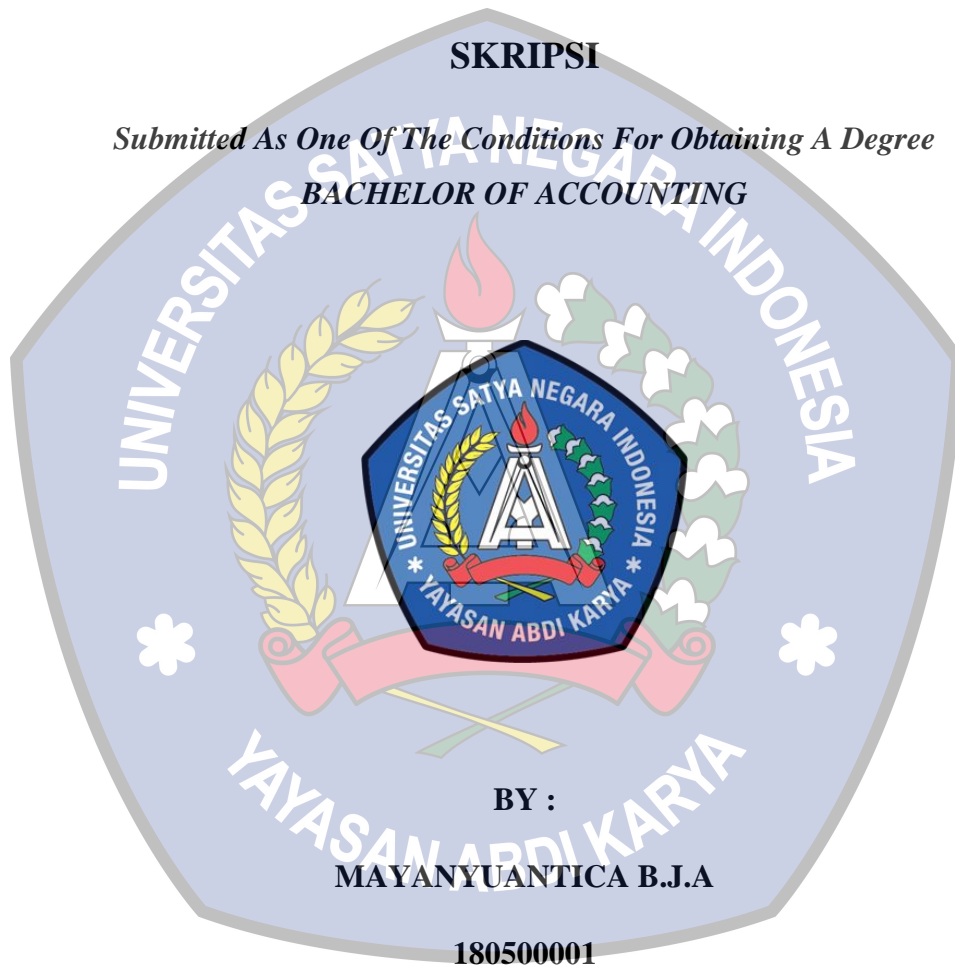
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*Submitted As One Of The Conditions For Obtaining A Degree
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ABSTRAK

Penelitian ini bertujuan menganalisis, menguji dan memperoleh bukti pengaruh *Corporate Social Responsibility* (CSR), Ukuran Perusahaan dan Komisaris Independen terhadap Agresivitas Pajak pada Perusahaan Properti dan Real Estate yang terdaftar di Bursa Efek Indonesia (BEI). Populasi penelitian ini adalah Perusahaan Properti dan Real Estate yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2020. Penelitian ini menggunakan purposive sampling dan didapatkan jumlah sampel penelitian ini adalah 53 dengan pengamatan 4 tahun. Penelitian ini menggunakan analisis regresi linear berganda untuk menguji pengaruh variabel independen terhadap Agresivitas pajak. Variabel pada penelitian ini ialah *Corporate Social Responsibility* (CSR), Ukuran Perusahaan dan Komisaris Independen. Hasil penelitian ini menunjukkan bahwa *Corporate Social Responsibility* (CSR) berpengaruh dan signifikan terhadap Agresivitas Pajak. Sedangkan Ukuran Perusahaan dan Komisaris Independen tidak berpengaruh terhadap Agresivitas Pajak.

Kata Kunci: Agresivitas Pajak, *Corporate Social Responsibility* (CSR), Ukuran Perusahaan dan Komisaris Independen.



ABSTRACT

This study aims to analyze, test and obtain evidence of the influence of Corporate Social Responsibility (CSR), Company Size and Independent Commissioners on Tax Aggressiveness in Property and Real Estate Companies listed on the Indonesia Stock Exchange (IDX). The population of this study is Property and Real Estate Companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2020 period. This study used purposive sampling and obtained the number of samples of this study was 53 with 4 years of observation. This study uses multiple linear regression analysis to test the influence of independent variables on tax aggressiveness. The variables in this study are Corporate Social Responsibility (CSR), Company Size and Independent Commissioners. The results of this study show that Corporate Social Responsibility (CSR) has an effect and is significant on Tax Aggressiveness. Meanwhile, the Size of the Company and independent commissioners have no effect on tax aggressiveness.

Keywords: *Tax Aggressiveness, Corporate Social Responsibility (CSR), Company Size and Independent Commissioners.*

