

***Effect of Corporate Social Responsibility Disclosure, Institutional Ownership,
and Profitability on Tax Aggressiveness
(Empirical Study on Mining Companies Listed on Indonesia Stock Exchange
Year 2016-2020)***

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ABSTRACT

This research is a quantitative research that aims to analyze the influence of corporate social responsibility disclosure, institutional ownership and profitability on tax aggressiveness. This study uses the population of mining companies listed on the Indonesia Stock Exchange in 2016-2020. Using purposive sampling techniques, multiple linear regression methods using STATA V.16 applications, this study did not succeed in proving the effect of corporate social responsibility disclosure, institutional ownership and profitability on tax aggressiveness. This research has implications that in mining companies, especially during the research period, manager activities related to their responsibility to the environment and society are not oriented towards corporate taxes, but properly patterned attention to the sustainability of the company's operations, as well as owners from institutions monitoring and controlling managers on strategic aspects other than corporate tax. From the results of this research, it is also proven that corporate profitability is not something that can encourage managers to conduct tax avoidance activities, especially during the pandemic period where there are many incentives and policies issued by the Director General of Taxation to encourage the economic sustainability of taxpayers.

Keywords: *CSR disclosure; institutional ownership; profitability; tax aggressiveness; books tax different; abnormal books tax different; abnormal permanent different.*

**Pengaruh Pengungkapan *Corporate Social Responsibility*, Kepemilikan
Institusional, dan Profitabilitas Terhadap Agresivitas Pajak
(Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar di Bursa
Efek Indonesia Tahun 2016-2020)**

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ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menganalisis pengaruh pengungkapan *corporate social responsibility*, kepemilikan institusional dan profitabilitas terhadap agresivitas pajak. Penelitian ini menggunakan populasi perseroan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Menggunakan teknik *purposive sampling*, metode regresi linear berganda dengan menggunakan aplikasi STATA V.16, penelitian ini tidak berhasil membuktikan pengaruh pengungkapan *corporate social responsibility*, kepemilikan institusional dan profitabilitas terhadap agresivitas pajak. Penelitian ini memberikan implikasi bahwa pada perusahaan pertambangan khususnya pada kurun waktu penelitian, aktivitas manajer terkait tanggungjawabnya terhadap lingkungan dan masyarakat tidak berorientasi pada pajak perusahaan, namun benar bermotifkan perhatian akan keberlanjutan operasional perusahaan (*sustainability operation*), demikian pula pemilik yang berasal dari institusi melakukan monitoring dan pengendalian pada manajer pada aspek strategis lain selain pajak perusahaan. Dari hasil riset ini terbukti pula bahwa perofitabilitas perusahaan tidak menjadi hal yang dapat mendorong manajer melakukan aktivitas penghindaran pajak, terlebih disaat masa pandemic dimana banyak sekali insentif dan kebijakan yang dikeluarkan oleh Dirjen pajak untuk mendorong keberlangsungan ekonomis wajib pajak.

Kata Kunci: Pengungkapan CSR; kepemilikan institusional; profitabilitas; agresivitas pajak; *books tax different*; *abnormal books tax different*; *abnormal permanent different*.