

The Effect of Earnings Management, Tax Aggressiveness, and Institutional Ownership on Disclosure of Corporate Social Responsibility

Oleh: Irsyad Syuhada

Abstract

The research aims to obtain empirical evidence concerning the role of Earnings Management, Tax Aggressiveness, and Institutional Ownership related to the Disclosure of Corporate Social Responsibility or CSR. The research population is the mining sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2018 to 2020. Purposive sampling is an approach used to determine the sample in this research, whereas the sample obtained is 36 mining companies. Data testing and analysis were carried out using the STATA application's Panel Data approach. The results of the study found that institutional ownership and earnings management did not affect the disclosure of corporate social responsibility. However, it was found that tax aggressiveness has a significant effect on the Disclosure of Corporate Social Responsibility. The limitations of this study are the small number of companies that can be observed and the assessment of corporate social responsibility disclosure which is subjective in nature, resulting in inconsistent results from one study to another.

Keywords: *Earnings Management, Tax Aggressiveness, Institutional Ownership, Corporate Social Responsibility*

Pengaruh Manajemen Laba, Agresivitas Pajak, dan Kepemilikan Institusional Terhadap Pengungkapan *Corporate Social Responsibility*

Oleh: Irsyad Syuhada

Abstrak

Penelitian bertujuan untuk memperoleh bukti empiris mengenai peran Manajemen Laba, Agresivitas Pajak, dan Kepemilikan Institusional terkait hubungannya dengan Pengungkapan *Corporate Social Responsibility* atau CSR. Populasi penelitian ialah perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018 sampai 2020. Purposive sampling merupakan pendekatan yang digunakan untuk menentukan sample penelitian, sample yang diperoleh adalah 36 perusahaan pertambangan. Pengujian dan analisis data dilakukan dengan pendekatan data panel memanfaatkan aplikasi STATA. Hasil penelitian menemukan bahwa Manajemen Laba dan Kepemilikan Institusional tidak berpengaruh terhadap Pengungkapan *Corporate Social Responsibility*. Namun, ditemukan bahwa Agresivitas Pajak berpengaruh signifikan terhadap Pengungkapan *Corporate Social Responsibility*. Keterbatasan penelitian ini adalah sedikitnya perusahaan yang dapat diamati serta penilaian Pengungkapan corporate social responsibility yang sifatnya subjektif sehingga menghasilkan tidak konsistennya hasil penelitian satu dengan yang lainnya.

Kata Kunci: Manajemen Laba, Agresivitas Pajak, Kepemilikan Institusional, *Corporate Social Responsibility*.