ABSTRAK

Penelitian ini bertujuan untuk mengkaji pengaruh *corporate social responsibility*, ukuran perusahaan dan manajemen laba terhadap agresivitas pajak pada perusahaan pertambangan subsektor batubara & logam mineral yang terdaftar di BEI periode 2016-2021.Teknik pengambilan sampel yaitu dengan teknik *purposive sampling* dan diperoleh 11 sampel yang diakses melalui akun resmi *idx.co.id* dalam bentuk laporan keuangan tahunan. Metode analisa yang digunakan dalam penelitian ini yaitu menggunakan analisis linear berganda. Sedangkan untuk olah data menggunakan program IBM SPSS Statistik 16. Hasil dari penelitian ini menunjukkan bahwa (1). *Corporate social responsibility* berpengaruh negatif terhadap agresivitas pajak (2). Ukuran perusahaan berpengaruh negatif terhadap agresivitas pajak (3). Manajemen laba tidak berpengaruh terhadap agresivitas pajak. Nilai koefisien determinasi R *square* sebesar 0,248 (24,8%). Artinya bahwa vaiabel *corporate social responsibility*, ukuran perusahaan dan manajemen laba mampu menjelaskan agresivitas pajak sebesar 24,8% sedangkan sisanya 75,2% di pengaruhi oleh faktor atau variabel lainnya.

Kata Kunci : Agresivitas pajak, *Corporate Social Responsibility,* Ukuran Perusahaan dan Manajemen Laba

ABSTRAC

The purpose of this study is to examine the effect of corporate social responsibility, company size and earnings management on tax aggressiveness in coal & metal mineral sub-sector mining companies listed on the Indonesia Stock Exchange on the period 2016-2021. The sampling technique was purposive sampling and 10 samples were obtained which were accessed through the official idx.co.id account in the form of annual financial reports. The method of analysis is using multiple linear analysis. As for the data processing using the IBM SPSS Statistics 16 program. The results of this study indicate that (1). Corporate social responsibility has a negative on tax aggressiveness (2). Firm size has a negative on tax aggressiveness (3). Earnings management has no effect significant on tax aggressiveness. The determinant coefficient value of R Square is 0,248 (24,8%). This means that the variables corporate social responsibility, company size and earnings management are able to explain the tax aggressiveness of 24,8% and the remaining 75,2% is influenced by other factors or variables.

Keywords: Tax aggressiveness, Corporate Social Responsibility, Company Size and Earnings Management