

## ABSTRAK

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### **PENGARUH PENGUNGKAPAN LAPORAN KEBERLANJUTAN TERHADAP AGRESIVITAS PAJAK DENGAN MODERASI *GOOD CORPORATE GOVERNANCE*: ERA SEBELUM DAN SAAT COVID-19**

(lviii + 200 Halaman; 6 Gambar; 19 Tabel; 5 Lampiran)

Penelitian ini bertujuan untuk menguji pengaruh pengungkapan laporan keberlanjutan terhadap agresivitas pajak dengan moderasi *Good Corporate Governance* pada masa sebelum dan saat COVID-19. Pengungkapan laporan keberlanjutan diukur menggunakan indeks *GRI Standards* dan agresivitas pajak diukur menggunakan *Effective Tax Rate* (ETR). Sedangkan, *Good Corporate Governance* diukur berdasarkan 15 indeks (ICGI) yang dikembangkan oleh Tanjung (2020). Penelitian ini menggunakan metode analisis berupa regresi linear berganda terhadap sejumlah 100 perusahaan yang terdaftar pada Bursa Efek Indonesia (BEI) selama tahun 2019 dan 2020 sebagai objek penelitian. Hasil penelitian menunjukkan bahwa pada masa sebelum COVID-19, pengungkapan laporan keberlanjutan tidak berpengaruh terhadap agresivitas pajak, sedangkan pada saat COVID-19 terdapat pengaruh positif pada hubungan pengungkapan laporan keberlanjutan terhadap agresivitas pajak. Pada masa sebelum COVID-19, *Good Corporate Governance* memperlemah hubungan negative pengungkapan laporan keberlanjutan terhadap agresivitas pajak. *Good Corporate Governance* pada saat COVID-19 memiliki tingkatan yang lebih rendah dalam memperlemah hubungan pengungkapan laporan keberlanjutan terhadap agresivitas pajak.

Referensi: 222 (2000 – 2021)

**Kata Kunci** : COVID-19, Pengungkapan Laporan Keberlanjutan, Agresivitas Pajak, *Good Corporate Governance*

## **ABSTRACT**

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### ***THE EFFECT OF SUSTAINABILITY REPORT DISCLOSURE ON TAX AGGRESSIVENESS WITH THE MODERATION OF GOOD CORPORATE GOVERNANCE: ERA BEFORE AND DURING COVID-19***

*(lviii + 200 Pages; 6 Figures; 19 Tables; 5 Appendices)*

*This study aims to examine the effect of sustainability report disclosure on tax aggressiveness with the moderation of Good Corporate Governance in the period covering before and during COVID-19. Disclosure on sustainability report is measured using the GRI Standards index and tax aggressiveness is measured using the Effective Tax Rate (ETR). Meanwhile, Good Corporate Governance is measured based on 15 indices (ICGI) developed by Tanjung (2020). This study used the analytical method in the form of multiple linear regression on 100 companies listed in the Indonesia Stock Exchange (IDX) during 2019 and 2020 as research objects. The results showed that in the period before COVID-19, the disclosure of sustainability reports had no effect on tax aggressiveness, whereas during COVID-19 there was a positive effect on the relationship between disclosure of sustainability reports and tax aggressiveness. In the period before COVID-19, Good Corporate Governance weakened the negative relationship of disclosure of sustainability reports to tax aggressiveness. Good Corporate Governance during COVID-19 had a lower level of weakening the relationship between disclosure of sustainability reports and tax aggressiveness.*

*References: 222 (2000 – 2021)*

**Keywords** : *COVID-19, Sustainability Report Disclosure, Tax Aggressiveness, Good Corporate Governance*