

ABSTRACT

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THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY, DEBT TO EQUITY RATIO AND PROFITABILITY RATIO TOWARD TAX AGGRESSIVENESS IN CONSUMER GOODS COMPANIES LISTED ON INDONESIA STOCKS EXCHANGE

(xiv + 105 page; 4 figures; 14 tables; 9 appendixes)

The purpose of this research was to better understand and collect empirical evidence on the impact of corporate social responsibility, debt-to-equity ratio, and profitability ratio on tax aggressiveness in consumer goods companies.

This study's population consisted of all Consumer Goods Companies listed on the Indonesia Stock Exchange (IDX) between 2017 and 2020. Purposive sampling was used in the sampling technique, and 25 companies were chosen as samples based on the required criteria. This study relied on secondary sources of information. Multiple linear regression analysis was used to analyze the data.

According to the results of the T Test (Partial Test), the Corporate Social Responsibility (X1) variable from $t_{\text{count}} -0.174 < t_{\text{table}} 1.984$ has no significant effect on Tax Aggressiveness (Y). It is clear from the variable need for Debt to Equity Ratio (X2) of $t_{\text{count}} -2.279 < t_{\text{table}} 1.984$ that the Debt to Equity Ratio variable has negative significant effect on Tax Aggressiveness (Y). Profitability Ratio (X3) variable from $t_{\text{count}} 2.856 > t_{\text{table}} 1.984$ demonstrates that the Profitability variable has significant effect on Tax Aggressiveness (Y). The F test of Corporate Social Responsibility, Debt to Equity Ratio, and Profitability Ratio variables have significant effect on Tax Aggressiveness because $f_{\text{count}} 4.710 > f_{\text{table}} 3.049$.

Keywords : Corporate Social Responsibility, Debt to Equity Ratio, Profitability Ratio

References : 26 (2015-2019)

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(xiv + 105 halaman; 4 gambar; 14 table; 9 lampiran)

Tujuan dari penelitian ini adalah untuk lebih memahami dan mengumpulkan bukti empiris tentang dampak tanggung jawab sosial perusahaan, rasio utang terhadap ekuitas dan rasio profitabilitas terhadap agresivitas pajak pada perusahaan barang konsumsi.

Populasi penelitian ini terdiri dari seluruh perusahaan barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) antara tahun 2017 hingga 2020. Teknik pengambilan sampel menggunakan purposive sampling, dan dipilih 25 perusahaan sebagai sampel berdasarkan kriteria yang dipersyaratkan. Penelitian ini mengandalkan sumber informasi sekunder. Analisis regresi linier berganda digunakan untuk menganalisis data.

Berdasarkan dari hasil Uji T (Uji Parsial), secara parsial variabel Corporate Social Responsibility (X_1) dari $t_{hitung} -0,174 < t_{tabel} 1,984$ itu menunjukkan bahwa variabel Corporate Social Responsibility tidak berpengaruh secara signifikan terhadap Tax Aggressiveness (Y). Dalam kebutuhan variabel Debt to Equity Ratio (X_2) dari $t_{hitung} -2,279 < t_{tabel} 1,984$ itu menunjukkan bahwa variabel Debt to Equity Ratio tidak berpengaruh negatif secara signifikan terhadap Tax Aggressiveness (Y). Pada variabel Profitability Ratio (X_3) dari $t_{hitung} 2,856 > t_{tabel} 1,984$ menunjukkan bahwa variabel Profitability berpengaruh secara signifikan terhadap Tax Aggressiveness (Y). Uji F (uji simultan) pada Corporate Social Responsibility, Debt to Equity Ratio, and Profitability Ratio menunjukkan bahwa variabel berpengaruh secara signifikan terhadap Tax Aggressiveness karena $f_{hitung} 4.710 > f_{tabel} 3.049$.

Kata Kunci : Corporate Social Responsibility, Debt to Equity Ratio, Profitability Ratio

Referensi : 26 (2015-2019)