

ABSTRAK

Mifthahulrizqa M. A. Saleh, 2022. Pengungkapan *corporate social responsibility*, *profitabilitas*, *inventory* dan *capital intensity*, *leverage*, dan *market to book ratio* terhadap agresivitas pajak. Dibawah bimbingan Ibu Yustiana Djaelani selaku dosen pembimbing pertama, dan Bapak Zainuddin selaku dosen pembimbing kedua.

Penelitian ini bertujuan untuk membuktikan *corporate social responsibility*, *profitabilitas*, *inventory* dan *capital intensity*, *leverage*, dan *market to book ratio* terhadap agresivitas pajak. populasi penelitian ini adalah 184 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2019. metode pemilihan sampel yang digunakan adalah purposive sampling dan memperoleh sampel sebanyak 11 perusahaan dengan jumlah observasi sebanyak 55. Teknik analisis data yang digunakan adalah uji regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa *profitabilitas*, *leverage*, dan *market to book ratio* berpengaruh terhadap agresivitas pajak. sedangkan *corporate social responsibility*, *inventory intensity*, dan *capital intensity* tidak dapat mempengaruhi agresivitas pajak.

Kata kunci: Pengungkapan *corporate social responsibility*, *profitabilitas*, *inventory* dan *capital intensity*, *leverage*, dan *market to book ratio* terhadap agresivitas pajak

ABSTRACT

Mifthahulrizqa M. A. Saleh, 2022. *Corporate social responsibility disclosure, profitability, inventory and capital intensity, leverage, and market to book ratio on tax aggressiveness. Advised by Mrs. Yustiana Djaelani as first advisor, and Mr. Zainuddin as second advisor.*

This study aims to prove corporate social responsibility, profitability, inventory and capital intensity, leverage, and market to book ratio on tax aggressiveness. The population of this study is 184 banking companies listed on the Indonesia Stock Exchange in 2015-2019. The sample selection method used was purposive sampling and obtained a sample of 11 companies with a total of 55 observations. The data analysis technique used was multiple linear regression test.

The results of this study indicate that profitability, leverage, and market to book ratio have an effect on tax aggressiveness. while corporate social responsibility, inventory intensity, and capital intensity can not affect tax aggressiveness.

Keywords: *Corporate social responsibility disclosure, profitability, inventory and capital intensity, leverage, and market to book ratio on tax aggressiveness.*