

## RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan *Corporate Social Responsibility* dan *Good Corporate Governance* (diproksikan dengan kepemilikan institusional, komisaris independen, dan komite audit) terhadap Agresivitas Pajak (diproksikan dengan *Effective Tax Rate*) pada perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2019-2023 dengan menggunakan variabel kontrol profitabilitas, *leverage* dan *firm size*. Penelitian ini menggunakan 23 sampel perusahaan. Pengambilan sampel dilakukan dengan teknik *purposive sampling*. Analisis data menggunakan regresi data panel dengan Stata versi 17 digunakan sebagai alat analisis data.

Hasil penelitian menunjukkan bahwa pengungkapan *corporate social responsibility* berpengaruh negatif signifikan terhadap agresivitas pajak, kepemilikan institusional tidak berpengaruh terhadap agresivitas pajak, komisaris independen berpengaruh negatif signifikan terhadap agresivitas pajak, dan komite audit tidak berpengaruh terhadap agresivitas pajak. Variabel kontrol profitabilitas tidak berpengaruh terhadap agresivitas pajak, *leverage* tidak berpengaruh terhadap agresivitas pajak, dan *firm size* tidak berpengaruh terhadap agresivitas pajak.

Implikasi dari penelitian ini yaitu tingginya pengungkapan *corporate social responsibility* memberikan bukti bahwa perusahaan berkomitmen terhadap tanggung jawab sosial dan transparansi dan perusahaan manufaktur sektor industri konsumsi diharapkan meningkatkan kualitas *Good Corporate Governance* serta tetap mematuhi regulasi terkait perpajakan dengan tujuan meningkatkan kepercayaan masyarakat maupun investor.

**Kata Kunci:** *Corporate Social Responsibility*, *Good Corporate Governance*, Kepemilikan Institusional, Komisaris Independen, Komite Audit, Agresivitas Pajak.

## **SUMMARY**

*This research aims to determine the effect of disclosure of Corporate Social Responsibility and Good Corporate Governance (proxied by institutional ownership, independent commissioners and audit committees) on Tax Aggressiveness (proxied by Effective Tax Rate) in companies listed on the Indonesia Stock Exchange in 2019-2023 with using the control variables profitability, leverage and firm size. This research uses 23 sample companies. Sampling was carried out using purposive sampling technique. Data analysis used panel data regression with Stata version 17 used as a data analysis tool.*

*The research results show that corporate social responsibility disclosure has a significant negative effect on tax aggressiveness, institutional ownership has no effect on tax aggressiveness, independent commissioners have a significant negative effect on tax aggressiveness, and the audit committee has no effect on tax aggressiveness. The control variable profitability has no effect on tax aggressiveness, leverage has no effect on tax aggressiveness, and firm size has no effect on tax aggressiveness.*

*The implication of this research is that high levels of corporate social responsibility disclosure provide evidence that companies are committed to social responsibility and transparency and manufacturing companies in the consumer industry sector are expected to improve the quality of Good Corporate Governance and continue to comply with regulations related to taxation with the aim of increasing public and investor confidence.*

**Keywords:** *Corporate Social Responsibility, Good Corporate Governance, Institutional Ownership, Independent Commissioner, Audit Committee, Tax Aggressiveness.*