

## ABSTRAK

Penelitian ini berjudul "Pengaruh Pengungkapan *Corporate social Responsibility* (CSR) dan Biaya Operasional Terhadap Agresivitas Pajak Studi Pada Perusahaan yang Terdaftar di Indeks LQ45 tahun 2019-2021" yang ditulis oleh Kharisma Yogi Wardhani, NIM. 12403193211, Program Studi Akuntansi Syariah, Jurusan Ekonomi, Fakultas Ekonomi dan Bisnis Islam (FEBI), Universitas Islam Negeri Sayyid Ali Rahmatullah dengan dosen pembimbing Ibu Novi Khoirawati, S. E., M. Acc.

Penelitian dalam skripsi ini dilatarbelakangi oleh banyaknya perusahaan melakukan penghindaran pajak secara agresif untuk memperoleh laba yang besar sehingga dapat mengurangi jumlah pendapatan negara di sektor pajak. Penelitian ini memiliki tujuan yaitu untuk: (1) mengetahui pengaruh pengungkapan *corporate social responsibility* (CSR), biaya operasional dan *sales growth* terhadap agresivitas pajak. (2) mengetahui pengaruh pengungkapan *corporate social responsibility* (CSR) terhadap agresivitas pajak, (3) mengetahui pengaruh biaya operasional terhadap agresivitas pajak, dan (4) mengetahui pengaruh *sales growth* terhadap agresivitas pajak.

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Teknik yang digunakan dalam pengambilan sampel menggunakan *purpose sampling*. Sampel yang digunakan adalah perusahaan yang terdaftar di indeks LQ45 tahun 2019-2021 sebanyak 19 perusahaan dengan data yang diambil periode tahun 2019-2021 diperoleh 57 data. Metode analisis data menggunakan regresi data panel dengan aplikasi *eviews 12*.

Hasil penelitian menunjukkan bahwa (1) secara simultan pengungkapan *corporate social responsibility* (CSR), biaya operasional dan *sales growth* berpengaruh terhadap agresivitas pajak. (2) secara parsial pengungkapan *corporate social responsibility* (CSR) tidak berpengaruh signifikan terhadap agresivitas pajak, (3) secara parsial biaya operasional berpengaruh positif signifikan terhadap agresivitas pajak, dan (4) secara parsial *sales growth* tidak berpengaruh terhadap agresivitas pajak,

**Kata kunci** : *Agresivitas Pajak, Biaya Operasional, Pengungkapan CSR, Pertumbuhan Penjualan*

## ABSTRACT

*This research is entitled "The Effect of Corporate social Responsibility (CSR) Disclosure and Operating Costs on Tax Aggressiveness Study of Companies Listed in the LQ45 Index in 2019-2021" written by Kharisma Yogi Wardhani, NIM. 12403193211, Sharia Accounting Study Program, Department of Economics, Faculty of Economics and Islamic Business (FEBI), Sayyid Ali Rahmatullah State Islamic University with supervisor Mrs. Novi Khoiriawati, S. E., M. Acc.*

*The research in this thesis is motivated by the number of companies doing aggressive tax avoidance to obtain large profits so as to reduce the amount of state revenue in the tax sector. This study has the following objectives: (1) to determine the effect of corporate social responsibility (CSR) disclosure, operational costs and sales growth on tax aggressiveness. (2) to determine the effect of corporate social responsibility (CSR) disclosure on tax aggressiveness, (3) to determine the effect of operational costs on tax aggressiveness, and (4) to determine the effect of sales growth on tax aggressiveness*

*This research uses a quantitative approach with an associative research type. The technique used in sampling uses purpose sampling. The sample used is companies listed on the LQ45 index in 2019-2021 as many as 19 companies with data taken for the 2019-2021 period, 57 data were obtained. The data analysis method uses panel data regression with the eviews 12 application.*

*The results showed that (1) simultaneously disclosure of corporate social responsibility (CSR), operational costs, and sales growth affect tax aggressiveness, (2) partially disclosure of corporate social responsibility (CSR) has no significant effect on tax aggressiveness, (3) partially operational costs have a significant positive effect on tax aggressiveness, and 4) partially sales growth has no significant effect on tax aggressiveness,*

**Keywords:** *CSR Disclosure, Operating Costs, Sales Growth, Tax Aggressiveness.*