

ABSTRACT

COMPARATIVE ANALYSIS OF TAX AGGRESSIVITY, CORPORATE SOCIAL RESPONSIBILITY AND CAPITAL INTENSITY IN FOOD AND BEVERAGE SUBSECTOR MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE BEFORE AND DURING THE COVID-19 PANDEMIC

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This study aims to empirically examine differences in tax aggressiveness, corporate social responsibility, and capital intensity before and during the COVID-19 pandemic. COVID-19 has not only affected the health sector but also the economy in almost all parts of the world. The phenomenon of COVID-19 has sparked discussions about whether there has been a change in company actions before and during the pandemic. This study uses quantitative data, namely secondary data in the form of numbers originating from the annual reports of food and beverage manufacturing companies listed on the Indonesia Stock Exchange for the 2018–2021 period, which are accessed through the website www.idx.co.id. Hypothesis testing technique using paired sample t-tests and wilcoxon signed rank tests. The results of this study indicate that there were differences in tax aggressiveness, disclosure of corporate social responsibility, and capital intensity before and during the pandemic. There was an increase in tax aggressiveness during the COVID-19 pandemic due to the provision of tax incentives by the government, which were seen by companies as an opportunity to practice tax aggressiveness. CSR also increased during the pandemic, as it was used as a risk management strategy and to increase profits. Meanwhile, the decrease in capital intensity was due to a decrease in the company's fixed assets during the pandemic. Companies are trying to maximize the use of fixed assets and reduce costs that can reduce company profits. The findings of this study can be used as a monitoring method to inform stakeholders about company performance both before and during the pandemic.

Keywords: Tax Aggressiveness, Corporate Social Responsibility, Capital Intensity, COVID-19.

ABSTRAK

ANALISIS PERBANDINGAN AGRESIVITAS PAJAK, *CORPORATE SOCIAL RESPONSIBILITY*, DAN *CAPITAL INTENSITY* PADA PERUSAHAAN MANUFAKTUR SUBSEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA SEBELUM DAN SAAT PANDEMI COVID-19

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Penelitian ini bertujuan untuk menguji secara empiris perbedaan agresivitas pajak, tanggung jawab sosial perusahaan, dan intensitas modal sebelum dan selama pandemi COVID-19. COVID-19 tidak hanya memengaruhi sektor kesehatan tetapi juga ekonomi hampir di seluruh belahan dunia. Fenomena COVID-19 memunculkan perbincangan apakah ada perubahan tindakan perusahaan sebelum dan selama pandemi. Penelitian ini menggunakan data kuantitatif, yaitu data sekunder berupa angka yang bersumber dari laporan tahunan perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2018-2021, yang diakses melalui website www.idx.co.id. Teknik pengujian hipotesis menggunakan uji beda paired sample t-tests dan wilcoxon signed ranks tests. Hasil penelitian ini menunjukkan adanya perbedaan agresivitas pajak, pengungkapan tanggung jawab sosial perusahaan, dan intensitas modal sebelum dan selama pandemi. Terjadi peningkatan agresivitas pajak di masa pandemi COVID-19 karena pemberian insentif pajak oleh pemerintah yang dipandang oleh perusahaan sebagai celah untuk melakukan praktik agresivitas pajak. CSR juga meningkat selama pandemi karena digunakan sebagai strategi manajemen risiko dan untuk meningkatkan keuntungan. Sementara itu, penurunan intensitas permodalan disebabkan penurunan aset tetap perseroan di masa pandemi. Perusahaan berusaha untuk memaksimalkan penggunaan aset tetap dan mengurangi biaya yang dapat mengurangi keuntungan perusahaan. Temuan penelitian ini dapat digunakan sebagai metode pemantauan untuk menginformasikan kepada pemangku kepentingan tentang kinerja perusahaan baik sebelum maupun selama pandemi.

Kata Kunci : *Agresivitas Pajak, Corporate Social Responsibility, Capital Intensity, COVID-19.*