ABSTRAK

PENGARUH *CORPORATE* GOVERNANCE DAN PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP AGRESIVITAS PAJAK DENGAN *FINANCIAL DISTRESS* SEBAGAI VARIABEL MODERATING

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Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh *corporate governance* dan pengungkapan *corporate social responsibility* terhadap agresivitas pajak dengan *financial distress* sebagai variabel moderasi. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2019-2023. Sampel dipilih menggunakan teknik *purposive sampling*, menghasilkan 70 perusahaan dengan 350 unit analisis (data panel). Hasil penelitian ini menunjukkan bahwa *corporate governance* yang diproksikan dengan kepemilikan manajerial berpengaruh negatif signifikan terhadap agresivitas pajak. Sementara itu, *corporate governance* yang diproksikan dengan kepemilikan institusional, komisaris independen, dan komite audit tidak berpengaruh terhadap agresivitas pajak. Selain itu, pengungkapan CSR juga tidak berpengaruh terhadap agresivitas pajak. *Financial distress* terbukti memperlemah hubungan negatif antara komisaris independen dan agresivitas pajak, namun tidak terbukti memperlemah hubungan negatif antara kepemilikan institusional, kepemilikan manajerial, komite audit, serta pengungkapan CSR terhadap agresivitas pajak. Penelitian ini memberikan manfaat bagi pemangku kepentingan, seperti manajer, pemegang saham, dan pemerintah, dalam merumuskan strategi untuk mengurangi praktik agresivitas pajak.

Kata Kunci: *corporate governance*, pengungkapan *corporate social responsibility*, *financial distress*, agresivitas pajak

ABSTRACT

THE INFLUENCE OF CORPORATE GOVERNANCE AND DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY ON TAX AGGRESSIVITY WITH FINANCIAL DISTRESS AS A MODERATING VARIABLE

By

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This study aims to obtain empirical evidence regarding the effect of corporate governance and corporate social responsibility disclosure on tax aggressiveness with financial distress as a moderating variable. The population in this study was manufacturing companies listed on the Indonesia Stock Exchange during the period 2019-2023. The sample was selected using a purposive sampling technique, resulting in 70 companies with 350 analysis units (panel data). The results of this study indicate that corporate governance proxied by managerial ownership has a significant negative effect on tax aggressiveness. Meanwhile, corporate governance proxied by institutional ownership, independent commissioners, and audit committees has no effect on tax aggressiveness. In addition, CSR disclosure also has no effect on tax aggressiveness. Financial distress is proven weaken the negative relationship between independent commissioners and tax aggressiveness, but is not proven to weaken the negative relationship between institutional ownership, managerial ownership, audit commitees, and CSR disclosure on tax aggressiveness. This study is provides for stakeholders, such as managers, shareholders, and the government in developing strategies to reduce tax aggressiveness practices.

Keywords: corporate governance, corporate social responsibility disclosure, financial distress, tax aggressiveness