ABSTRAK

PENGARUH *TRANSFER PRICING*, *CORPORATE GOVERNANCE* DAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP AGRESIVITAS PAJAK DENGAN MANAJEMEN LABA SEBAGAI VARIABEL INTERVENING

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Penelitian ini bertujuan untuk menguji dan menganalisis Agresivitas Pajak pada perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia. Variabel yang diuji meliputi *Transfer Pricing*, *Corporate Governance*, *Corporate Social Responsibility* dan Agresivitas Pajak dengan Manajemen Laba sebagai variabel intervening.

Penelitian ini melibatkan perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia selama periode 2017-2019. Pemilihan sampel dilakukan dengan menggunakan metode *purposive sampling*. Data yang digunakan adalah data eksternal, yang diperoleh dari situs www.idx.co.id. Proses analisis data dilakukan dengan kalkulasi PLS Algorithm menggunakan SmartPLS dan selanjutnya dilakukan pengujian hipotesis.

Hasil penelitian menunjukkan bahwa *Corporate Governance* dan Manajemen Laba berpengaruh positif terhadap Agresivitas Pajak, *Transfer Pricing* dan *Corporate Social Responsibility* tidak berpengaruh terhadap Agresivitas Pajak, *Transfer Pricing* berpengaruh positif terhadap Manajemen Laba, *Corporate Governance* dan *Corporate Social Responsibility* tidak berpengaruh terhadap Manajemen Laba, Manajemen Laba mampu memediasi pengaruh positif *Transfer Pricing* terhadap Agresivitas Pajak, dan Manajemen Laba tidak mampu memediasi pengaruh *Corporate Governance* dan *Corporate Social Responsibility* terhadap Agresivitas Pajak.

Kata kunci: Agresivitas Pajak, *Transfer Pricing*, *Corporate Governance*, *Corporate Social Responsibility* dan Manajemen Laba

ABSTRACT

THE EFFECT OF TRANSFER PRICING, CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY ON TAX AGGRESSIVENESS WITH PROFIT MANAGEMENT AS INTERVENING VARIABLE

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This study aims to test and analyze tax aggressiveness in manufacturing companies in the various industrial sectors listed on the Indonesia Stock Exchange. The variables tested include Transfer Pricing, Corporate Governance, Corporate Social Responsibility and Tax Aggressiveness with Earnings Management as the intervening variable.

This research involves various industrial sector manufacturing companies listed on the Indonesia Stock Exchange during the 2017-2019 period. Sample selection was done by using purposive sampling method. The data used is external data, which is obtained from the website www.idx.co.id. The data analysis process is carried out by calculating the PLS Algorithm using SmartPLS and then testing the hypothesis.

The results showed that Corporate Governance and Earnings Management had a positive effect on Tax Aggressiveness, Transfer Pricing and Corporate Social Responsibility had no effect on Tax Aggressiveness, Transfer Pricing had a positive effect on Earnings Management, Corporate Governance and Corporate Social Responsibility had no effect on Earnings Management, Earnings Management was able to mediates the positive effect of Transfer Pricing on Tax Aggressiveness, and Earnings Management is unable to mediate the influence of Corporate Governance and Corporate Social Responsibility on Tax Aggressiveness.

Keywords: Tax Aggressiveness, Transfer Pricing, Corporate Governance, Corporate Social Responsibility, Earnings Management