

ANALISIS PENGARUH CORPORATE SOCIAL RESPONSIBILITY DAN UKURAN PERUSAHAAN TERHADAP EFFECTIVE TAX RATE DENGAN PROFITABILITAS SEBAGAI PEMODERASI

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Abstract

This study aims to determine the effect of corporate social responsibility and company size on the effective tax rate and the influence of profitability as a moderating variable. The population and sample of this study are annual reports of trade sector companies listed on the IDX. The data analysis technique used are CSR data analysis, descriptive statistical test, correlation test, classic assumption test, multiple linear regression, MRA, t-test, and R² test. The results stated that corporate social responsibility and company size do not affect the effective tax rate. Return on assets is not significantly moderates the relationship between corporate social responsibility and the effective tax rate and significant in moderating the relationship between company size and effective tax rate. Return on equity is not significant in moderating the relationship between corporate social responsibility and significant in moderating the effective tax rate and the relationship between company size and effective tax rate. This shows that there are still companies that are not compliant with taxes, thus companies should pay more attention to their tax compliance so as not to pose a risk in the future.

Key Word: *Corporate Social Responsibility, Firm Size, Profitability, Effective Tax Rate*

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh *corporate social responsibility* dan ukuran perusahaan terhadap *effective tax rate* dan pengaruh profitabilitas sebagai variabel moderasi. Populasi dan sampel penelitian ini adalah laporan tahunan perusahaan sektor perdagangan yang terdaftar di BEI. Teknik analisis data yang digunakan yaitu analisis data *csr*, uji statistik deskriptif, uji korelasi, uji asumsi klasik, regresi linear berganda, MRA, uji *t*, dan uji R^2 . Hasil penelitian menyatakan *corporate social responsibility* dan ukuran perusahaan tidak mempengaruhi *effective tax rate*. *Return on assets* tidak signifikan dalam memoderasi hubungan *corporate social responsibility* terhadap *effective tax rate* dan secara signifikan dalam memoderasi hubungan ukuran perusahaan terhadap *effective tax rate*. *Return on equity* tidak signifikan dalam memoderasi hubungan *corporate social responsibility* terhadap *effective tax rate* dan secara signifikan memoderasi hubungan ukuran perusahaan terhadap *effective tax rate*. Hal ini menunjukkan masih ada perusahaan yang tidak taat terhadap pajak, dengan demikian perusahaan agar lebih memperhatikan kepatuhannya terhadap pajak supaya tidak menimbulkan risiko dimasa mendatang.

Kata kunci: *Corporate Social Responsibility*, Ukuran Perusahaan, Profitabilitas, *Effective Tax Rate*