

ABSTRAK

Anita Puji Lestari, 2021. Pengaruh Strategi Bisnis Perusahaan Dan *Corporate Social Responsibility* Terhadap Agresivitas Pajak Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Sektor Makanan Dan Minuman Periode 2016-2020. Skripsi. Fakultas Ekonomi dan Bisnis Universitas Buana Perjuangan Karawang.

Perusahaan menganggap pajak sebagai beban perusahaan karena sifatnya yang menjadi pengurang laba perusahaan. Perbedaan kepentingan antara pemerintah dan perusahaan menimbulkan pertanyaan apakah dari sisi wajib pajak terdapat beberapa tindakan agresivitas pajak

Penelitian ini bertujuan untuk mengetahui apakah terdapat pengaruh antara Strategi Bisnis Perusahaan Dan *Corporate Social Responsibility* Terhadap Agresivitas Pajak Strategi baik secara parsial maupun simultan. Sampel penelitian yang diambil yaitu 15 perusahaan dari total 45 Perusahaan Manufaktur Yang Terdaftar Di BEI Sektor Makanan Dan Minuman Periode 2016-2020 dengan teknik sampling yang digunakan yaitu Purposive sampling. Metode penelitian yang digunakan yaitu deskriptif dan verifikatif menggunakan analisis regresi linier berganda dengan bantuan software SPSS 24.

Berdasarkan pengujian yang telah dilakukan diperoleh hasil bahwa Strategi Bisnis tidak berpengaruh terhadap Agresivitas Pajak, *Corporate Social Responsibility* berpengaruh terhadap Agresivitas Pajak. Sedangkan untuk pengujian secara simultan diperoleh hasil Strategi Bisnis Perusahaan Dan *Corporate Social Responsibility* Terhadap Agresivitas Pajak secara simultan berpengaruh terhadap Kebijakan Hutang.

Kata Kunci : Agresivitas Pajak, Strategi Bisnis Perusahaan dan *Corporate Social Responsibility*

ABSTRACT

Anita Puji Lestari, 2021. *The Influence of Corporate Business Strategy and Corporate Social Responsibility on Tax Aggressiveness in Manufacturing Companies Listed on the Indonesia*

Stock Exchange for the Food and Beverage Sector 2016-2020. Essay. Faculty of Economics and Business, University of Buana Perjuangan Karawang.

The company considers tax as a burden on the company because it is a deduction from company profits. The difference in interests between the government and companies raises the question of whether from the taxpayer's point of view there are some acts of tax aggressiveness

This study aims to determine whether there is an influence between Corporate Business Strategy and Corporate Social Responsibility on Tax Aggressiveness Strategy either partially or simultaneously. The research sample taken was 15 companies from a total of 45 Manufacturing Companies Listed on the Indonesia Stock Exchange for the Food and Beverage Sector for the 2016-2020 period with the purposive sampling technique used. The research method used is descriptive and verification using multiple linear regression analysis with the help of SPSS 24 software.

Based on the tests that have been carried out, the results show that Business Strategy has no effect on Tax Aggressiveness, Corporate Social Responsibility has an effect on Tax Aggressiveness. Meanwhile, for simultaneous testing, the results of Corporate Business Strategy and Corporate Social Responsibility on Tax Aggressiveness simultaneously affect Debt Policy.

Keywords: Tax Aggressiveness, Corporate Business Strategy and Corporate Social Responsibility,