

**PENGARUH CORPORATE SOCIAL RESPONBILITY, STRUKTUR MODAL DAN BIAYA OPERASIONAL TERHADAP AGRESIVITAS PAJAK PENGHASILAN BADAN PERUSAHAAN TAMBANG YANG TERDAFTAR DI BURSA EFEK INDONESIA**

**ABSTRAK**

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Penelitian ini berguna untuk melihat pengaruh CSR, Struktur Modal dan Biaya Operasional terhadap Agresivitas Pajak Perusahaan penghasilan badan perusahaan tambang yang terdaftar di Bursa Efek Indonesia . Analisis data yang digunakan dalam penelitian ini adalah analisis regresi data panel. Berdasarkan uji yang dilakukan model regresi yang paling tepat dipilih dalam penelitian ini adalah *Random Effect Model*. Hasil dalam penelitian ini adalah CSR berpengaruh secara signifikan terhadap Agresivitas Pajak Perusahaan, Struktur Modal tidak berpengaruh signifikan terhadap Agresivitas Pajak Perusahaan, Biaya Operasional berpengaruh secara signifikan terhadap Agresivitas Pajak Perusahaan dan CSR, Struktur Modal dan Biaya Operasional secara bersama-sama berpengaruh terhadap Agresivitas Pajak Perusahaan.

**Kata Kunci** : CSR, Struktur Modal, Biaya Operasional, Agresivitas Pajak, Random Effect Model, Bursa Efek Indonesia, Regresi Data Panel.

***THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY, CAPITAL STRUCTURE AND OPERATIONAL COSTS ON CORPORATE INCOME TAX AGGRESSIVENESS OF MINING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE***

***ABSTRACT***

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*This research is useful for looking at the effect of CSR, capital structure and operational costs on corporate income tax aggressiveness of mining companies listed on the indonesia stock exchange. The data analysis used in this research is panel data regression analysis. Based on the tests conducted, the most appropriate regression model chosen in this study is the random effect model. The results in this study are that CSR financing has significant effect on corporate income tax aggressiveness of mining companies, capital structure does not have significant effect on on corporate income tax aggressiveness of mining companies, operational costs financing has significant effect on on corporate income tax aggressiveness of mining companies and CSR, capital structure and operational costs together have an effect on on corporate income tax aggressiveness of mining companies.*

***Keywords : CSR, Capital Structure, Operational Costs, Level Of Profitability, Tax Aggressiveness, Indonesia Stock Exchange, Panel Data Regression***