

## ABSTRAK

Penelitian ini bertujuan untuk menguji dan memperoleh bukti empiris mengenai pengaruh umur perusahaan, ukuran perusahaan, profitabilitas, dan agresivitas pajak terhadap *Corporate Social Responsibility Disclosure*. *Corporate Social Responsibility Disclosure* diukur dengan *Corporate Social Responsibility Index* (CSRI). Umur perusahaan diukur dengan menyelisihkan antara tahun perusahaan tersebut berdiri sampai tahun penelitian, ukuran perusahaan diukur dengan *Log Natural of Total Assets*, profitabilitas diukur dengan *Return On Asset* (ROA) , dan agresivitas diukur dengan *Effective Tax Rates* (ETR). Populasi yang digunakan adalah perusahaan sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020. Teknik pengambilan sampel menggunakan teknik *nonprobability sampling* dengan metode *purposive sampling*. Jumlah observasi penelitian ini sebanyak 150 observasi. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi berganda.

Hasil penelitian ini menunjukkan bahwa ukuran perusahaan berpengaruh terhadap *Corporate Social Responsibility Disclosure*, sedangkan umur perusahaan, profitabilitas, dan agresivitas pajak tidak berpengaruh terhadap *Corporate Social Responsibility Disclosure* pada perusahaan sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020.

**Kata kunci:** Umur Perusahaan, Ukuran Perusahaan, Profitabilitas, Agresivitas Pajak, *Corporate Social Responsibility Disclosure*, Sektor *Property* dan *Real Estate*

## **ABSTRACT**

*This research aims to prove empirically the effect of firm age, firm size, profitability, and corporate tax aggressiveness on Corporate Social Responsibility Disclosure. Corporate Social Responsibility Disclosure measured by Corporate Social Responsibility Index (CSRI). The age of the company measured by taking the difference between the year of research and the year the company founded, firm size measure by Log Natural of Total Asset, profitability measured by Return On Asset (ROA), and corporate tax aggressiveness measured by Effective Tax Rates (ETR). The population used is property and real estate sector companies listed on the Indonesia Stock Exchange (IDX) for the period of 2016 to 2020. The sampling technique used in non-probability sampling with the purposive sampling method. Total observations in this research were 150 observations. The analysis model used in this research in multiple regression analysis.*

*The results showed that firm size had an effect on Corporate Social Responsibility Disclosure, while firm age, profitability, and corporate tax aggressiveness had no effect on Corporate Social Responsibility Disclosure in property and real estate sector companies listed on the Indonesia Stock Exchange (IDX) for the period of 2016 to 2020.*

**Keyword:** Firm Age, Firm Size, Profitability, Corporate Tax Aggressiveness, Corporate Social Responsibility Disclosure, Property and Real Estate Sector