

ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti empiris mengenai pengaruh pengungkapan *Corporate Social Responsibility* (CSR) terhadap Kinerja Profitabilitas serta memberikan bukti empiris mengenai bagaimana *Corporate Tax Behaviour* (CTB) memoderasi pengaruh *Corporate Social Responsibility* (CSR) terhadap Kinerja Profitabilitas.

Populasi dalam penelitian ini merupakan seluruh perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2019-2020. Pemilihan sampel menggunakan metode *purposive sampling*. Sampel dalam penelitian ini terdiri dari 40 perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia (BEI) yang menerbitkan *sustainability report* selama tahun 2019-2020. Total sampel dalam penelitian ini adalah 80 sampel perusahaan. Hipotesis dalam penelitian ini diuji menggunakan *Structural Equation Modeling-Partial Least Square* (SEM-PLS) .

Hasil empiris penelitian ini menunjukkan bahwa variabel *Corporate Social Responsibility* (CSR) berpengaruh positif dan signifikan meningkatkan kinerja profitabilitas perusahaan dan variabel *Corporate Tax Behaviour* (CTB) terbukti positif dan signifikan memperkuat pengaruh *Corporate Social Responsibility* (CSR) terhadap Kinerja Profitabilitas

Kata kunci: *Corporate Social Responsibility* (CSR) , Kinerja Profitabilitas, *Corporate Tax Behaviour* (CTB).

ABSTRACT

This study aims to provide empirical evidence on the effect of Corporate Social Responsibility (CSR) disclosure on Profitability Performance and provide empirical evidence on how Corporate Tax Behavior (CTB) moderates the effect of Corporate Social Responsibility (CSR) on Profitability Performance.

The population in this study are all companies listed on the Indonesia Stock Exchange in 2019-2020. The sample selection used purposive sampling method. The sample in this study consisted of 40 non-financial companies listed on the Indonesia Stock Exchange (IDX) which published sustainability reports during 2019-2020. The total sample in this study was 80 samples of companies. The hypothesis in this study was tested using Structural Equation Modeling-Partial Least Square (SEM-PLS).

The empirical results of this study indicate that the Corporate Social Responsibility (CSR) variable has a positive and significant effect on increasing the company's profitability performance and the Corporate Tax Behavior (CTB) variable is proven to be positive and significantly strengthens the influence of Corporate Social Responsibility (CSR) on Profitability Performance.

Keywords: Corporate Social Responsibility (CSR), Profitability Performance, Corporate Tax Behavior (CTB).