PENGARUH AGRESIVITAS PAJAK DAN *MEDIA EXPOSURE* TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR) PADA PERUSAHAAN SEKTOR PERTAMBANGAN YANG *LISTING* DI BURSA EFEK INDONESIA (BEI) TAHUN 2023-2024

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ABSTRAK

Penelitian ini bertujuan menganalisis pengaruh agresivitas pajak dan *media exposure* terhadap pengungkapan *corporate social responsibility* (CSR) pada perusahaan pertambangan yang *listing* di BEI periode 2023-2024. Latar belakang penelitian didasarkan pada tingginya risiko sosial dan lingkungan sektor pertambangan yang menuntut transparansi *corporate social responsibility* (CSR), terutama ketika perusahaan menjalankan praktik perpajakan agresif atau berada dalam sorotan media. Penelitian menggunakan metode kuantitatif dengan data sekunder dari laporan tahunan dan laporan keberlanjutan, yang dianalisis menggunakan regresi linier berganda melalui SPSS versi 29. Hasil penelitian menunjukkan bahwa agresivitas pajak berpengaruh positif signifikan terhadap *corporate social responsibility* (CSR), sedangkan *media exposure* berpengaruh negatif signifikan. Secara simultan, keduanya berpengaruh signifikan terhadap *corporate social responsibility* (CSR). Temuan ini mengindikasikan bahwa pengungkapan *corporate social responsibility* (CSR) pada industri pertambangan lebih bersifat strategis sebagai upaya menjaga legitimasi dan reputasi perusahaan.

Kata Kunci: *Agresivitas Pajak, Media Exposure, Corporate Social Responsibility*

THE INFLUENCE OF TAX AGGRESSIVENESS AND MEDIA EXPOSURE ON CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE IN MINING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FOR THE PERIOD 2023–2024

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ABSTRACT

This study aims to analyze the influence of tax aggressiveness and media exposure on corporate social responsibility (CSR) disclosure in mining companies listed on the IDX for the 2023-2024 period. The background of the research is based on the high social and environmental risks of the mining sector which demands transparency of corporate social responsibility (CSR), especially when companies are pursuing aggressive tax practices or are in the media spotlight. The study used a quantitative method with secondary data from the annual report and the sustainability report, which was analyzed using multiple linear regression through SPSS version 29. The results of the study show that tax aggressiveness has a significant positive effect on corporate social responsibility (CSR), while media exposure has a significant negative effect. Simultaneously, both have a significant effect on corporate social responsibility (CSR). These findings indicate that the disclosure of corporate social responsibility (CSR) in the mining industry is more strategic in an effort to maintain the company's legitimacy and reputation.

Keywords: *Tax Aggressiveness, Media Exposure, Corporate Social Responsibility*