

ABSTRACT

The purpose of this study are as follows: 1) Find empirical evidence on the influence of Corporate Social Responsibility (CSR) disclosure to tax aggressiveness; 2) Find empirical evidence on the influence of family ownership on tax aggressiveness; and 3) Find empirical evidence on how far the disclosure of corporate social responsibility, family ownership, firm size, profitability, liquidity and leverage affect simultaneously to tax aggressiveness.

The type of research used in this study is associative causal research (causal associative research). The population in this study is a manufacturing company listing on the Indonesia Stock Exchange period 2012-2015. Selection of sample by random sampling method. The method of analysis used to test the hypothesis is multiple regression analysis.

Result of research indicate, 1) Disclosure of Corporate Social Reporting have negative and significant effect to Tax Aggressiveness; 2) Family ownership has a negative and significant effect on Tax Aggressiveness; and 3) Disclosure of corporate social responsibility, family ownership, company size, profitability, liquidity and leverage affect simultaneously to tax aggressiveness.

Keywords : Corporate Social Responsibility, Family Ownership, Company Size, Profitability, Liquidity, Leverage, Tax Aggressiveness

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ABSTRAK

Tujuan penelitian ini adalah sebagai berikut : 1) Menemukan bukti empiris mengenai pengaruh pengungkapan *Corporate Social Responsibility* (CSR) terhadap agresivitas pajak; 2) Menemukan bukti empiris mengenai pengaruh kepemilikan keluarga terhadap agresivitas pajak; dan 3) Menemukan bukti empiris mengenai sejauhmana pengungkapan *corporate social responsibility*, kepemilikan keluarga, ukuran perusahaan, profitabilitas, likuiditas dan leverage berpengaruh secara simultan terhadap agresivitas pajak.

Jenis penelitian yang digunakan dalam penelitian ini adalah penelitian asosiatif kausal (*causal assosiative research*). Populasi dalam penelitian ini adalah perusahaan manufaktur yang *listing* di Bursa Efek Indonesia periode 2012-2015. Pemilihan sampel dengan metode *random sampling*. Metode analisis yang digunakan untuk menguji hipotesis adalah *Analisis regresi berganda*.

Hasil penelitian menunjukkan, 1) Pengungkapan *Corporate Social Reporting* berpengaruh negatif dan signifikan terhadap Agresivitas Pajak; 2) Kepemilikan keluarga berpengaruh negatif dan signifikan terhadap Agresivitas Pajak; dan 3) Pengungkapan *corporate social responsibility*, kepemilikan keluarga, ukuran perusahaan, profitabilitas, likuiditas dan leverage berpengaruh secara simultan terhadap agresivitas pajak.

Kata kunci : *Corporate Social Responsibility, Kepemilikan Keluarga, Ukuran Perusahaan, Profitabilitas, Likuiditas, Leverage, Agresivitas Pajak*

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