

**ANALISIS PENGARUH CSR (CORPORATE SOCIAL  
RESPONSIBILITY), MANAJEMEN LABA, DAN  
KEPEMILIKAN KELUARGA TERHADAP  
TINDAKAN PAJAK AGRESIF**

**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility*, manajemen laba dan kepemilikan keluarga terhadap tindakan pajak agresif. *Corporate social responsibility* diukur dengan metode *content analysis*. Manajemen laba diukur dengan *discretionary revenue*, kepemilikan keluarga diukur dengan menggunakan variabel *dummy* dan tindakan pajak agresif diukur dengan *Effective Tax Rate* (ETR). Variabel kontrol yang digunakan penelitian ini yaitu rasio profitabilitas (ROA) dan rasio leverage (DER). Penelitian ini menggunakan sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2014-2016. Jumlah perusahaan manufaktur yang dijadikan sampel penelitian ini adalah 50 perusahaan selama 3 tahun dengan menggunakan metode *purposive sampling*. Pengujian hipotesis dalam penelitian ini menggunakan metode regresi berganda. Hasil penelitian menunjukkan bahwa *corporate social responsibility* berpengaruh negatif dan signifikan terhadap tindakan pajak agresif, manajemen laba berpengaruh positif signifikan terhadap tindakan pajak agresif dan kepemilikan keluarga berpengaruh negatif dan signifikan terhadap tindakan pajak agresif.

**Kata kunci :** *corporate social responsibility*, manajemen laba, kepemilikan keluarga, tindakan pajak agresif

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**THE EFFECT OF CSR (CORPORATE SOCIAL  
RESPONSIBILITY), EARNINGS MANAGEMENT, AND  
FAMILY OWNERSHIP ON TAX AGGRESSIVENESS**

**ABSTRACT**

*This study aims to examine the impact of corporate social responsibility, earnings management and family ownership on aggressive tax action. Corporate social responsibility is measured by content analysis method. Earnings management is measured by discretionary revenue, family ownership is measured using dummy variables and aggressive tax measures measured by Effective Tax Rate (ETR). The control variables used in this research are profitability ratio (ROA) and leverage ratio (DER). This study uses sample manufacturing companies listed on the Indonesia Stock Exchange during the period 2014-2016. The number of manufacturing companies used as samples of this research is 50 companies for 3 years using purposive sampling method. Hypothesis testing in this study using multiple regression method. The results showed that corporate social responsibility negatively and significantly influence the aggressive tax action, earnings management has a significant positive effect on aggressive tax actions and family ownership has a negative and significant effect on aggressive tax action.*

**Keyword :** Corporate Social Responsibility, Earnings Management, Family Ownership, Tax Aggressiveness

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