

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Corporate Social Responsibility, Ukuran Perusahaan, Profitabilitas, Leverage, dan Capital Intensity terhadap Agresivitas Pajak. Variabel dependen dalam penelitian ini adalah Agresivitas Pajak yang diukur menggunakan proksi ETR (*Effective Tax Rate*). Sedangkan variabel independen yang digunakan adalah *Corporate Social Responsibility*, Ukuran Perusahaan, Profitabilitas, *Leverage*, dan *Capital Intensity*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2014-2017. Metode yang digunakan dalam pengambilan sampel adalah metode purposive sampling sesuai dengan kriteria yang ditentukan, kemudian diperoleh 33 observasi data untuk penelitian.

Hasil penelitian secara parsial menunjukkan Profitabilitas dan *Leverage* berpengaruh terhadap Agresivitas Pajak, sedangkan *Corporate Social Responsibility*, Ukuran Perusahaan, dan *Capital Intensity* tidak berpengaruh terhadap Agresivitas Pajak.

Kata Kunci: Corporate Social Responsibility, Ukuran Perusahaan, Profitabilitas, Agresivitas Pajak



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ABSTRACT

The aims of this research is to examine the effect of Corporate Social Responsibility Disclosure, Company Size, Profitability, Leverage, and Capital Intensity on Tax Aggressiveness Measures. The dependent variable in this research is Tax Aggressiveness Measures that are measured using ETR proxy (Effective Tax Rate). While the independent variable used in this research is the disclosure of Corporate Social Responsibility, Company Size, Profitability, Leverage, and Capital Intensity. The population in this study is a manufacturing sector company listed on the Indonesia Stock Exchange in 2014-2017. The method used in sampling is a purposive sampling method in accordance with the specified criteria, then obtained 33 observation data to research.

The result of this research shows that Profitability and Leverage affect Tax Aggressiveness, while Corporate Social Responsibility, Company Size, and Capital Intensity have no effect on Tax Aggressiveness.

Keywords: *Corporate Social Responsibility, Company Size, Profitability, Leverage, Capital Intensity, Tax Aggressiveness*



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