

## ABSTRAK

Tujuan penelitian ini adalah untuk menguji hubungan antara *corporate social responsibility*, profitabilitas, *size* perusahaan, *capital intensity*, *inventory intensity*, *leverage* terhadap agresivitas pajak. Populasi yang terdapat pada penelitian ini adalah perusahaan manufaktur sektor pertambangan yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2017. Pengambilan sampel yang dilakukan adalah dengan menggunakan metode *purposive sampling* sehingga ada 26 perusahaan dengan total 78 perusahaan yang diteliti. Analisis data yang digunakan yakni analisis regresi linear berganda dengan bantuan program IBM SPSS versi 23.

Hasil penelitian yang dilakukan menunjukkan bahwa *corporate social responsibility* berpengaruh negatif signifikan terhadap agresivitas pajak, pada penelitian profitabilitas, *size* perusahaan dan *inventory intensity* berpengaruh positif tidak signifikan terhadap agresivitas pajak, penelitian *capital intensity* berpengaruh negatif tidak signifikan terhadap agresivitas pajak, sedangkan *leverage* berpengaruh positif signifikan terhadap agresivitas pajak.

Kata Kunci: Agresivitas Pajak, *Corporate Social Responsibility*, Kinerja Keuangan

## **ABSTRACT**

*The purpose of this study is to study the relationship between corporate social responsibility, profitability, company size, capital intensity, inventory intensity, influence on tax aggressiveness. The population contained in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2015-2017. Sampling was conducted using a purposive sampling method so that there were 26 companies with a total of 78 companies created. Analysis of the data used is multiple linear regression analysis with the help of the IBM SPSS version 23 program.*

*The results of the research conducted show that corporate social responsibility has a significant negative effect on tax aggressiveness, on profitability research, company size and inventory intensity has a significant positive effect on tax aggressiveness, capital intensity research has no significant negative effect on tax aggressiveness, while leverage has a significant positive effect towards tax aggressiveness.*

*Keywords: Tax Aggressiveness, Corporate Social Responsibility, Performance Finance*