

ABSTRAK

Pajak sangat berperan besar bagi kesejahteraan masyarakat tetapi sejumlah perusahaan cenderung menghindari pajak secara agresif untuk memaksimalkan laba dan berusaha untuk menurunkan biaya serendah-rendahnya. Tujuan penelitian ini adalah untuk menganalisis dan menguji secara empiris pengaruh dari kepemilikan manajerial, ukuran perusahaan dan *leverage* terhadap *Islamic Corporate Social Responsibility* dan agresivitas pajak

Penelitian *eksplanatory*. Sampel sebanyak 8 menggunakan perusahaan yang terdaftar di *Jakarta Islamic Index* (JII) selama periode 2014-2018 sehingga didapat 40 data pengamatan yang diambil dengan metode *purposive sampling* dan jenis data adalah data sekunder Metode analisis data yang digunakan adalah statistik deskriptif, asumsi klasik, analisis regresi linear berganda, uji F, uji koefisien determinasi, uji t dan uji sobel.

Hasil penelitian memperlihatkan jika Kepemilikan manajerial, ukuran perusahaan, dan *leverage* berpengaruh positif signifikan terhadap ICSR. Kepemilikan manajerial dan ukuran perusahaan berpengaruh negatif tidak signifikan terhadap agresivitas pajak. *Leverage* berpengaruh negatif signifikan terhadap agresivitas pajak. ICSR berpengaruh positif signifikan terhadap agresivitas pajak. ICSR mampu menjadi variabel intervening antara Kepemilikan Manajerial terhadap Agresivitas Pajak. Tetapi, ICSR tidak mampu menjadi variabel intervening antara ukuran perusahaan dan *leverage* terhadap Agresivitas Pajak.

Kata Kunci: Kepemilikan Manajerial, Ukuran Perusahaan, *leverage*, ICSR, Agresivitas Pajak

ABSTRACT

Taxes have a big role to play in the welfare of society, but a number of companies tend to aggressively avoid taxes to maximize profits and try to reduce costs as low as possible. The purpose of this study is to analyze and empirically test the influence of managerial ownership, company size and leverage on Islamic Corporate Social Responsibility and tax aggressiveness

Explanatory research. A sample of 8 used companies registered in the Jakarta Islamic Index (JII) during the 2014-2018 period so that 40 observational data were obtained using the purposive sampling method and the type of data was secondary data. The data analysis method used was descriptive statistics, classic assumptions, regression analysis multiple linear, F test, coefficient of determination test, t test and sobel test.

The results showed that managerial ownership, company size, and leverage had a significant positive effect on ICSR. Managerial ownership and firm size have a significant negative effect on tax aggressiveness. Leverage has a significant negative effect on tax aggressiveness. ICSR has a significant positive effect on tax aggressiveness. ICSR is able to be an intervening variable between Managerial Ownership of Tax Aggressiveness. However, ICSR is not able to be an intervening variable between company size and leverage on tax aggressiveness.

Keywords: Managerial Ownership, Company Size, Leverage, ICSR, and Tax Aggressiveness