

ABSTRAK

Agresivitas pajak berkaitan dengan likuiditas, profitabilitas, *Size* dan CSR. Penelitian ini berjudul “Pengaruh Likuiditas, Profitabilitas, dan *Size* Terhadap Agresivitas Pajak Dengan CSR Sebagai Variabel Intervening (Studi Emperis pada Perusahaan Manufaktur di BEI Periode 2015-2017)”. Penelitian ini bertujuan untuk menemukan bukti emperis terhadap pengaruh likuiditas, profitabilitas dan *size* terhadap agresivitas pajak dengan CSR sebagai variabel intervening pada perusahaan manufaktur yang terdaftar di BEI.

Jenis penelitian kuantitatif, data sekunder, populasi pada perusahaan manufaktur yang listed di BEI tahun 2015-2017. Jumlah sampel dengan sampel purposive sampling adalah 58 perusahaan. Metode analisis adalah analisis regresi berganda.

Teknis analisis menggunakan uji statistik deskriptif, uji asumsi klasik meliputi uji normalitas, uji multikolinieritas, uji heteroskedastisitas, dan uji autokorelasi, analisis regresi linear berganda, dan uji hipotesis meliputi uji simultan (F), uji koefisien determinasi (R^2), dan uji parsial (t). Hasil penelitian ini adalah likuiditas berpengaruh positif signifikan terhadap CSR. Profitabilitas berpengaruh positif signifikan terhadap CSR. *Size* berpengaruh positif signifikan terhadap CSR. Likuiditas berpengaruh positif tidak signifikan terhadap agresivitas pajak. Profitabilitas berpengaruh negatif signifikan terhadap agresivitas pajak. *Size* berpengaruh positif signifikan terhadap agresivitas pajak. CSR berpengaruh negatif signifikan terhadap agresivitas pajak. CSR mampu memediasi likuiditas, profitabilitas, dan *size* terhadap agresivitas pajak.

Kata Kunci: *Likuiditas, Profitabilitas, Size, Corporate Social Responsibility, Agretisitas Pajak*

ABSTRACT

Tax aggressiveness is related to liquidity, profitability, size and CSR. This study is entitled "The Effect of Liquidity, Profitability, and Size on Tax Aggressiveness with CSR as an Intervening Variable (Empiris Study on Manufacturing Companies on the Indonesia Stock Exchange Period 2015-2017)". This study aims to find empirical evidence of the effect of liquidity, profitability and size on tax aggressiveness with CSR as an intervening variable in manufacturing companies listed on the IDX.

This type of quantitative research, secondary data, population in manufacturing companies listed on the Indonesia Stock Exchange in 2015-2017. The number of samples with a purposive sampling sample was 58 companies. The method of analysis is multiple regression analysis.

Technical analysis using descriptive statistical tests, classic assumption tests include normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test, multiple linear regression analysis, and hypothesis testing include simultaneous test (F), coefficient of determination test (R²), and partial test (R² t). The results of this study are that liquidity has a significant positive effect on CSR. Profitability has a significant positive effect on CSR. Size has a significant positive effect on CSR. Liquidity has not a significant positive effect on tax aggressiveness. Profitability has a significant negative effect on tax aggressiveness. Size has a significant positive effect on tax aggressiveness. CSR has a significant negative effect on tax aggressiveness. CSR is able to mediate liquidity, profitability, and size against tax aggressiveness.

Keywords : Liquidity, Profitability, Size, Corporate Social Responsibility, Tax Aggressiveness