

ABSTRAKSI

Penelitian ini bertujuan untuk menganalisis pengaruh kepemilikan manajerial, likuiditas dan leverage terhadap agresivitas pajak dengan *Corporate Social Responsibility* sebagai variabel intervening pada perusahaan manufaktur di BEI. Populasinya adalah seluruh data laporan keuangan perusahaan manufaktur selama periode tahun 2011 – 2015 sebesar 149 perusahaan. Dengan menggunakan teknik pengambilan sampel *purposive sampling*, maka diperoleh jumlah sampel sebesar 33 perusahaan. Alat analisisnya adalah Path analysis, dimana sebelumnya dilakukan uji asumsi klasik.

Berdasarkan pengujian menunjukkan bahwa kepemilikan manajerial, likuiditas dan leverage berpengaruh negatif signifikan terhadap *Corporate Social Responsibility*. Kepemilikan manajerial mempunyai pengaruh positif signifikan terhadap agresivitas pajak, sedangkan likuiditas tidak mempunyai pengaruh terhadap agresivitas pajak. Leverage dan *Corporate Social Responsibility* terbukti mempunyai pengaruh negatif terhadap agresivitas pajak. *Corporate Social Responsibility* mampu menjadi variabel intervening antara kepemilikan manajerial dengan agresivitas pajak, artinya semakin tinggi proporsi kepemilikan saham manajerial, maka bentuk tanggung jawab dalam mengawasi tata kelola perusahaan juga semakin tinggi termasuk dalam menentukan tingginya kepedulian perusahaan terhadap lingkungan dan sosial sehingga mempunyai kecenderungan yang tinggi untuk melakukan agresivitas pajak. *Corporate Social Responsibility* mampu menjadi variabel intervening antara likuiditas dengan agresivitas pajak. *Corporate Social Responsibility* tidak mampu menjadi variabel intervening antara leverage dengan agresivitas pajak.

Kata Kunci : Kepemilikan manajerial, likuiditas, leverage, *Corporate Social Responsibility* dan agresivitas pajak

ABSTRACT

This study aims to analyze the effect of managerial ownership, liquidity and leverage to tax aggressiveness with Corporate Social Responsibility as an intervening variable at manufacturing companies in BEI. The population is all the financial statements of manufacturing companies during the period of 2011 - 2015 of 149 companies. By using purposive sampling technique side, then obtained amount of sample equal to 33 company. The analytical tool is Path analysis, where previously tested the classical assumption.

Based on the test show that managerial ownership, liquidity and leverage have significant negative effect to Corporate Social Responsibility. Managerial ownership has a significant positive effect on tax aggressiveness, while liquidity has no effect on tax aggressiveness. Leverage and Corporate Social Responsibility proved to have a negative effect on tax aggressiveness. Corporate Social Responsibility can be an intervening variable between managerial ownership and tax aggressiveness, meaning that the higher the proportion of managerial share ownership, the form of responsibility in overseeing corporate governance is also higher including in determining the height of corporate concern to the environment and social so that has a high tendency to doing tax aggressiveness. Corporate Social Responsibility can be an intervening variable between liquidity and tax aggressiveness. Corporate Social Responsibility is not capable of being an intervening variable between leverage and tax aggressiveness.

Keywords: Managerial ownership, liquidity, leverage, Corporate Social Responsibility and tax aggressiveness