

Pengaruh Profitabilitas, Kepemilikan Institusional dan Aktivitas *Corporate Social Responsibility* Terhadap Agresivitas Pajak

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Abstrak

Penelitian ini bertujuan untuk menganalisis dan mendapatkan bukti empiris tentang profitabilitas, kepemilikan institusional, dan aktivitas *Corporate Social Responsibility* terhadap agresivitas pajak. Sampel pada penelitian ini menggunakan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2014-2016. Jumlah perusahaan yang menjadi sampel penelitian adalah 45 perusahaan dengan pengamatan selama tiga tahun dengan menggunakan metode *purposive sampling*. Pengujian hipotesis penelitian ini menggunakan model regresi linier berganda. Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh signifikan terhadap agresivitas pajak, sedangkan kepemilikan institusional dan aktivitas *Corporate Social Responsibility* tidak berpengaruh terhadap agresivitas pajak.

Kata kunci: Profitabilitas, Kepemilikan Institusional, Aktivitas *Corporate Social Responsibility*, Agresivitas Pajak

The Influence of Profitability, Ownership Institutional, and Corporate Social Responsibility on Aggressiveness Tax

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Abstract

This research aims to analyze and get empirical evidence about the effect of profitability, ownership institutional, corporate social responsibility on the tax aggressiveness. Samples consist of manufacturing companies listed in Indonesia Stock Exchange (BEI) in the period from 2014-2016. Sampel of the research are 45 companies with 3 years observation that acquired by purposive sampling method. Hypotesys in this research were tested by multiple regression model. The result of this research showed that profitability has a significant effect on tax aggressiveness, but ownership institutional, corporate social responsibility has no effect on tax aggressiveness.

Keywords: Profitability, Ownership Intitutional, Corporate Social Responsibility, Tax Aggressiveness.