

**THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY  
DISCLOSURE, LEVERAGE, AND MANAGERIAL OWNERSHIP ON TAX  
AGGRESSIVENESS**

**By Denny Wijaya**

**Abstract**

*This research is using quantitative study aimed to see whether there are influences of Corporate Social Responsibility Disclosure, Leverage, and Managerial Ownership on Tax Aggressiveness. In this research, tax aggressiveness is measured using Cash Effective Tax Rates , corporate social responsibility disclosure is measured using Corporate Social Responsibility Index, leverage is measured using Debt to Total Assets, and Managerial Ownership is measured using dummy variable. This research uses consumer goods industry sector in manufacturing companies listed in Indonesia Stock Exchange for the 2015-2017 financial year. Number of observation of 81 samples obtained through non-probability sampling method is purposive sampling method. Testing the hypothesis in this study was used Multiple Linear Regression Analysis using SPSS 25 analysis tool with a significant level of 5% (0,05). The results of these tests indicate that (1) corporate social responsibility disclosure has a positive significant influence on tax aggressiveness, (2) leverage has no significant influence on tax aggressiveness, (3) managerial ownership has a negative influence on tax aggressiveness.*

*Keywords : Tax Aggressiveness, Corporate Social Responsibility Disclosure, Leverage, and Managerial Ownership.*

**PENGARUH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*, *LEVERAGE*, DAN KEPEMILIKAN MANAJERIAL TERHADAP AGRESIVITAS PAJAK**

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**Abstrak**

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh pengungkapan *corporate social responsibility*, *leverage*, dan kepemilikan manajerial terhadap agresivitas pajak. Dalam penelitian ini agresivitas pajak diukur dengan menggunakan *Cash Effective Tax Rates*, pengungkapan *corporate social responsibility* diukur dengan menggunakan *Corporate Social Responsibility Index*, *leverage* diukur dengan menggunakan *Debt to Total Assets*, dan kepemilikan manajerial diukur dengan menggunakan *dummy variable*. Penelitian ini menggunakan perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2015-2017. Jumlah pengamatan sebanyak 81 sampel yang diperoleh melalui *non-probability sampling*, yaitu metode *purposive sampling*. Pengujian hipotesis di dalam penelitian ini menggunakan Analisis Regresi Linear Berganda dengan program SPSS 25 dan tingkat signifikansi 5% (0,05). Hasil dari pengujian diperoleh bahwa (1) pengungkapan *corporate social responsibility* mempunyai pengaruh signifikan positif terhadap agresivitas pajak, (2) *leverage* mempunyai pengaruh yang tidak signifikan terhadap agresivitas pajak, (3) kepemilikan manajerial mempunyai pengaruh signifikan negatif terhadap agresivitas pajak.

Kata Kunci : Agresivitas Pajak, Pengungkapan *Corporate Social Responsibility*, *Leverage*, Kepemilikan Manajerial.