

ABSTRAK

Penelitian ini bertujuan untuk meneliti secara empiris mengenai pengaruh pengungkapan *corporate social responsibility*, ukuran perusahaan, profitabilitas, *leverage*, dan *capital intensity* terhadap agresivitas pajak pada perusahaan sub sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2013-2016. Teknik sampling yang digunakan dalam penelitian ini adalah *non probability sampling* dengan menggunakan pendekatan *purposive sampling* untuk mengetahui pengaruh pengungkapan *corporate social responsibility*, ukuran perusahaan, profitabilitas, *leverage*, dan *capital intensity* terhadap agresivitas pajak. Penelitian dilakukan dengan metode studi kepustakaan (*library research*) dan dokumenter. Teknik analisa data yang dipakai dalam penelitian ini adalah uji hipotesis (uji t), uji regresi linier sederhana, uji koefisien korelasi dan koefisien determinasi.

Hasil penelitian ini menunjukkan bahwa Pengungkapan *Corporate Social Responsibility* berpengaruh signifikan terhadap agresivitas pajak dengan kontribusi sebesar 14,9%. Ukuran perusahaan tidak berpengaruh signifikan terhadap agresivitas pajak dengan kontribusi sebesar 0%. Profitabilitas berpengaruh signifikan terhadap agresivitas pajak dengan kontribusi sebesar 10,4%. *Leverage* berpengaruh signifikan terhadap agresivitas pajak dengan kontribusi sebesar 12,1%. *Capital Intensity* berpengaruh signifikan terhadap agresivitas pajak dengan kontribusi sebesar 13,6%.

Kata kunci: Pengungkapan *Corporate Social Responsibility*, Ukuran Perusahaan, Profitabilitas, *Leverage*, *Capital Intensity* dan Agresivitas Pajak

ABSTRACT

This study aims to examine empirically about the influence of corporate social responsibility disclosure, firm size, profitability, leverage, and capital intensity to tax aggressiveness in property and real estate sub sector company listed on the Indonesian Stock Exchange 2013-2016. Sampling technique used in this research is non probability sampling by using purposive sampling approach to know the influence of corporate social responsibility disclosure, firm size, profitability, leverage, and capital intensity to tax aggressiveness. The research was done by library research method and documentary. Technique data analysis used in this research is hypothesis test (t test), simple linier regression test, correlation coefficient test and coefficient of determination.

The result of this research showed that Corporate Social Responsibility Disclosure has a significant effect on tax aggressiveness with a contribution of 14.9%. Firm Size has no significant effect on tax aggressiveness with a contribution of 0%. Profitability has a significant effect on tax aggressiveness with a contribution of 10.4%. Leverage has a significant effect on tax aggressiveness with a contribution of 12.1%. Capital Intensity has a significant effect on tax aggressiveness with a contribution of 13.6%

Keywords: *Corporate Social Responsibility Disclosure, Firm Size, Profitability, Leverage, Capital Intensity, and Tax Aggressiveness*