

## ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran bagaimana Likuiditas, Pengungkapan *Corporate Social Responsibility* , Dan *Leverage* terhadap Agresivitas Pajak pada perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2014-2018 sertamengetahui pengaruh Likuiditas, Pengungkapan *Corporate Social Responsibility* , Dan *Leverage* terhadap Agresivitas Pajak.

Metode penelitian yang digunakan adalah metode deskriptif verifikatif. Populasi dari penelitian ini yaitu sebanyak 47 perusahaan yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Metode pemilihan sampel penelitian inimenggunakan metode purposive sampling dengan total 13 perusahaan yang memenuhi kriteria. Analisis data dilakukan dengan menggunakan uji asumsiklasik dan pengujian hipotesis dengan regresi linier sederhana.

Berdasarkan hasil penelitian bahwa sebagian besar yang terdaftar di Bursa Efek Indonesia tahun 2014-2018, Likuiditas termasuk dalam kategori sedang, untuk Investment Opportunity Settermasuk dalam kategori sangat rendah, Pengungkapan *Corporate Social Responsibility* termasuk dalam kategorirendah, *Leverage* termasuk dalam kategori.. dan Agresivitas Pajak termasuk dalam kategori rendah. Secara parsial Likuiditas, Pengungkapan *Corporate Social Responsibility* , Dan *Leverage* berpengaruh terhadap Agresivitas Pajak.

## ABSTACT

*This study aims to provide an overview of how Liquidity, Disclosure of Corporate Social Responsibility, and Leverage on Tax Aggressiveness in Mining companies listed on the Indonesia Stock Exchange in 2014-2018 as well as knowing the effect of Liquidity, Disclosure of Corporate Social Responsibility, and Leverage on Tax Aggressiveness.*

*The research method used is descriptive verification method. The population of this research is 47 companies listed on the Indonesia Stock Exchange in the 2014-2018 period. This research sample selection method uses a purposive sampling method with a total of 13 companies that meet the criteria. Data analysis was performed using a classic assumption test and hypothesis testing with simple linear regression.*

*Based on the results of research that most of those listed on the Indonesia Stock Exchange in 2014-2018, Liquidity is included in the medium category, for Investment Opportunity Set included in the very low category, Disclosure of Corporate Social Responsibility included in the lowest category, Leverage included in the category .. and Tax Aggressiveness included in the low category. Partially Liquidity, Disclosure of Corporate Social Responsibility, and Leverage affect Tax Aggressiveness*