

## INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan saham dan *corporate social responsibility* (CSR) terhadap agresivitas pajak. Penelitian ini dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2011 sampai dengan tahun 2015.

Sampel dalam penelitian ini diperoleh dengan menggunakan teknik *purposive sampling* dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 45 perusahaan manufaktur. Metode analisis yang digunakan adalah metode analisis regresi linear berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solutions*). Variabel dependen dalam penelitian ini yaitu agresivitas pajak dan variabel independen yaitu kepemilikan saham yang terdiri dari kepemilikan manajerial, kepemilikan institusional, dan kepemilikan publik serta *corporate social responsibility* (CSR).

Hasil penelitian menunjukkan bahwa variabel kepemilikan manajerial memiliki pengaruh negatif dan signifikan terhadap agresivitas pajak sedangkan kepemilikan institusional, kepemilikan publik dan *corporate social responsibility* (CSR) berpengaruh positif dan signifikan terhadap agresivitas pajak.

Kata Kunci : kepemilikan manajerial, kepemilikan instusional, kepemilikan publik, *corporate social responsibility* (CSR) dan agresivitas pajak

## **ABSTRACT**

This research is meant to find out the influence of share ownership and corporate social responsibility (CSR) to the tax aggressiveness. This research has been conducted by using manufacturing companies which are listed in Indonesia Stock Exchange (IDX) in 2011 until 2015 periods.

The sample of this research has been done by using purposive sampling technique and based on predetermined criteria, 45 manufacturing companies have been selected as samples. The analysis method has been carried out by using multiple linear regressions analysis with the application of SPSS (Statistical Product and Service Solutions). The dependent variable of this research has been done by using tax aggressiveness and the independent variables i.e. share ownership consists of managerial ownership, institutional ownership, and public ownership also corporate social responsibility (CSR).

The result of this research shows that managerial ownership gives significant and negative influence to the tax aggressiveness meanwhile institutional ownership, public ownership, and corporate social responsibility (CSR) give significant and positive influence to the tax aggressiveness.

**Keywords:** managerial ownership, institutional ownership, public ownership, corporate social responsibility (CSR) and tax aggressiveness.