

ABSTRACT

Triya Indah Rukmana, *The influence of Firm Characteristics, Corporate Social Responsibility, and executive compensation for tax aggressiveness (Empirical Studies on Manufacturing Companies Listed in Indonesia Stock Exchange 2014-2016). Under at the Guidness of Dr. Tarjo, S.E.,M.Si.,CFE.,CfrA.,CPA and Yuni Rimawati, S.E.,M.S.Ak.,Ak.,CA.*

This research aims to analyze the influence size , leverage, proitability, CSR, and executive compensation for tax aggressiveness . This research was conducted at manufacturing companies listed on the BEI in 2014-2016.

This research uses porpusive sampling method. The sample of this study were 36 companies with a total of 108 observations. Data analysis technique used in this research is multiple linear regression analysis technique.

Based on the results of the analysis can be taken conclusion that the variable size and leverage affect the aggressiveness of taxes . While n profitability, CSR, and executive compensation have no effect on tax aggressiveness.

Keywords : Tax Agressiveness, size, leverage, profitability, CSR, executive compensation.

ABSTRAK

Triya Indah Rukmana, Pengaruh Karakteristik Perusahaan, *Corporate Social Responsibility*, dan Kompensasi Eksekutif terhadap Agresivitas Pajak (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2014-2016). Di bawah bimbingan Dr. Tarjo, S.E.,M.Si.,CFE.,CfrA.,CPA dan Yuni Rimawati, S.E.,M.S.Ak.,Ak.,CA.

Penelitian ini bertujuan untuk menganalisa pengaruh *size*, *leverage*, profitabilitas, CSR, dan kompensasi eksekutif terhadap agresivitas pajak . Penelitian ini dilakukan pada perusahaan manufaktur yang terdaftar di BEI tahun 2014-2016.

Penelitian ini menggunakan metode *purposive sampling*. Sampel penelitian ini sebanyak 36 perusahaan dengan total 108 observasi. Teknik analisis data yang digunakan dalam penelitian ini adalah teknik analisis regresi linear berganda.

Berdasarkan hasil analisis dapat diambil simpulan bahwa variable *size* dan *leverage* berpengaruh terhadap agresivitas pajak. Sedangkan profitabilitas, CSR, dan kompensasi eksekutif tidak berpengaruh terhadap agresivitas pajak.

Kata Kunci : Agresivitas pajak, *size*, *leverage*, profitabilitas, SCR, kompensasi eksekutif