

ABSTRAK

Risqi Putri Anisak, Pengaruh Manajemen Laba, *Corporate Social Responsibility*, *Corporate Governance* dan Intensitas Modal Terhadap Agresivitas Pajak Pada Perusahaan Sub Sektor *Property* dan *Real Estate* Yang Terdaftar Di Bursa Efek Indonesia Periode 2014-2018. Dibawah bimbingan Fitri Ahmad Kurniawan, S.E., M.Ak.,Ak., CA.

Tujuan dari penelitian ini untuk mengetahui pengaruh variabel manajemen laba, *corporate social responsibility*, *corporate governance* (dengan proksi kepemilikan manajerial, kepemilikan institusional, komisaris independen dan frekuensi pertemuan komite audit) dan intensitas modal secara parsial terhadap agresivitas pajak pada perusahaan sub sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI). Penelitian ini menggunakan pendekatan kuantitatif dengan menggunakan data sekunder yang diperoleh dari Bursa Efek Indonesia (BEI). Metode pengambilan sampel yang digunakan adalah *purposive sampling* dan metode pengujian dengan model regresi linear berganda. Hasil uji regresi linear berganda diketahui bahwa *corporate social responsibility*, kepemilikan manajerial, kepemilikan institusional, komisaris independen, frekuensi pertemuan komite audit dan intensitas modal berpengaruh signifikan terhadap agresivitas pajak. Sedangkan manajemen laba berpengaruh namun tidak signifikan terhadap agresivitas pajak.

Kata Kunci : Manajemen Laba, *Corporate Social Responsibility*, *Corporate Governance*, Intensitas Modal, Agresivitas Pajak

ABSTRACT

Risqi Putri Anisak, The Effect of Earnings Management, Corporate Social Responsibility, Corporate Governance and Capital Intensity on Tax Aggressive at Sub Sector Property and Real Estate Companies Listed on Indonesia Stock Exchange for 2014-2018 period. Under the guidance of Fitri Ahmad Kurniawan, S.E., M.Ak., Ak., CA.

The purpose of this research is to determine the effect of earnings management, corporate social responsibility, corporate governance (with proxy managerial ownership, institutional ownership, independent commissioner and the meeting intensity of the audit committee) and capital intensity partially on tax aggressive of sub sector property and real estate companies listed on Indonesia Stock Exchange (IDX). The research uses a quantitative by using secondary data obtained from Indonesia Stock Exchange (IDX). This research uses a quantitative approach using secondary data obtained from the Indonesia Stock Exchange (IDX). The sampling method used was purposive sampling and testing methods with multiple linear regression models. The results of multiple linear regression tests show that corporate social responsibility, managerial ownership, institutional ownership, independent commissioner, the meeting intensity of the audit committee and capital intensity which has a significant effect on tax aggressive. Meanwhile earnings management have effect but no significant on tax aggressive.

Keywords: *Earnings Management, Corporate Social Responsibility, Corporate Governance, Capital Intensity, Tax Aggressive.*