

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, *Corporate Social Responsibility*(CSR), Ukuran Perusahaan, Dan Kepemilikan Manajerial terhadap agresivitas Pajak. Pengukuran agresivitas Pajak Penghasilan dalam penelitian ini menggunakan *Effective Tax Rates*. Pengukuran profitabilitas dalam penelitian ini menggunakan *Return On Asset*, sedangkan pengungkapan *Corporate Social Responsibility* diukur dengan menggunakan *Corporate Social Responsibility Index*, Ukuran Perusahaan diukur dengan  $\ln(\text{Total Aktiva})$ , dan Kepemilikan Manajerial diukur dengan Presentase Kepemilikan Manajerial. Jumlah pengamatan sebanyak 99 sampel yang diperoleh melalui metode non-probability sampling, yaitu purposive sampling. Teknik analisis yang digunakan adalah regresi linear berganda, sedangkan pengumpulan data dilakukan dengan metode dokumentasi. Hasil penelitian menunjukkan bahwa Profitabilitas, Ukuran Perusahaan, dan Kepemilikan Manajerial tidak berpengaruh signifikan terhadap agresivitas Pajak, Sedangkan *Corporate Social Responsibility* berpengaruh signifikan.

**Kata kunci:** Agresivitas Pajak, Profitabilitas, *Corporate Sosial Responsibility*, Ukuran Perusahaan, Dan Kepemilikan Manajerial.

## **ABSTRACT**

*This study aims to determine the effect of profitability, Corporate Social Responsibility (CSR), Company Size, and Managerial Ownership of Tax aggressiveness. Measurement of aggressiveness of Income Tax in this study using Effective Tax Rates. The measurement of profitability in this study uses Return On Asset, while the disclosure of Corporate Social Responsibility is measured by using Corporate Social Responsibility Index, Company Size is measured by ln (Total Assets), and Managerial Ownership is measured by Percentage of Managerial Ownership. The number of observations of 99 samples obtained through non-probability sampling method, namely purposive sampling. The analysis technique used is multiple linear regression, while data collection is done by documentation method. The results showed that Profitability, Company Size, and Managerial Ownership have no significant effect on tax aggressiveness, while Corporate Social Responsibility has significant effect.*

**Keywords:** *Tax Aggressiveness, Profitability, Corporate Social Responsibility, Company Size, And Managerial Ownership.*