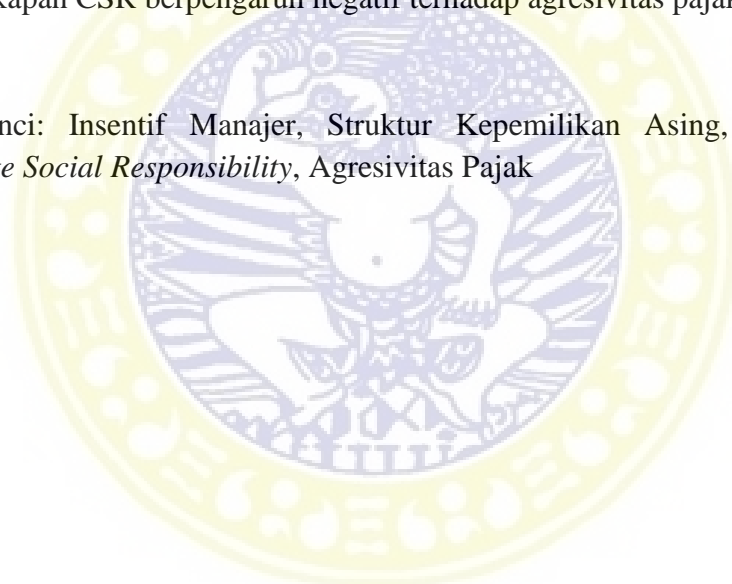


## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh insentif manajer, struktur kepemilikan asing, dan pengungkapan *Corporate Social Responsibility* terhadap agresivitas pajak. Populasi dalam penelitian ini merupakan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2014-2016. Penelitian ini menggunakan pendekatan kuantitatif dengan alat analisis regresi linier berganda. Metode pengambilan sampel yang digunakan dalam penelitian ini adalah metode *purposive sampling* dengan jumlah 114 perusahaan yang menjadi sampel peneliti. Program olah data menggunakan program SPSS (*Statistical Product and Service Solution*) versi 24. Hasil penelitian menunjukkan bahwa variabel insentif manajer berpengaruh negatif terhadap agresivitas pajak, struktur kepemilikan asing berpengaruh positif terhadap agresivitas pajak, dan pengungkapan CSR berpengaruh negatif terhadap agresivitas pajak.

Kata kunci: Insentif Manajer, Struktur Kepemilikan Asing, Pengungkapan *Corporate Social Responsibility*, Agresivitas Pajak



## ABSTRACT

*The aim of this research is to test about manager's incentive, structure of foreign ownership, and corporate social responsibility disclosure toward tax aggressiveness. Population of this research was all manufacturing companies listed in Indonesia Stock Exchange in 2014 - 2016. Total sample for this research is 114 manufacturing companies using purposive sampling method. Data program using SPSS (Statistical Product and Service Solution) version 24. Multiple linear regression methods were used to analyze this research. The research results showing that manager's incentive has negative influence toward tax aggressiveness, structure of foreign ownership has positive influence towards tax aggressiveness, and corporate social responsible disclosure has negative influence toward tax aggressiveness.*

*Keywords: Manager's Incentive, Structure of Foreign Ownership, Corporate Social Responsibility Disclosure, Tax Aggressiveness.*

