

ABSTRAK

Penelitian ini dilakukan untuk menguji dan menganalisis pengaruh *corporate social responsibility, leverage, capital intensity, inventory intensity*, profitabilitas, *market to book to ratio*, serta *equity income* baik secara parsial maupun simultan terhadap agresivitas pajak pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2010-2012. Dari 21 perusahaan pertambangan yang *listing* di Bursa Efek Indonesia tahun 2010-2012, diambil 12 sampel perusahaan selama tiga tahun berturut-turut.

Hasil penelitian menunjukkan bahwa variabel *corporate social responsibility, leverage, capital intensity, inventory intensity*, profitabilitas, *market to book to ratio*, serta *equity income* secara simultan berpengaruh terhadap agresivitas pajak. Secara parsial, *corporate social responsibility*, profitabilitas, *leverage, inventory intensity* serta *equity income* memberikan pengaruh tidak signifikan terhadap agresivitas pajak. Sedangkan *market to book ratio* dan *capital intensity* memberikan pengaruh signifikan terhadap agresivitas pajak perusahaan.

Kata Kunci:

Agresivitas pajak, *corporate social responsibility, leverage, capital intensity, inventory intensity*, profitabilitas, *market to book to ratio*, serta *equity income*.

ABSTRACT

This study to examine and analyze the effect of corporate social responsibility, leverage, capital intensity, inventory intensity, profitability, market-to-book ratio to, and equity income either partially or simultaneously to the tax aggressiveness on mining companies listed on the Indonesia Stock Exchange in 2010 -2012. Of the 21 mining companies listed on the Indonesia Stock Exchange in 2010-2012, 12 samples were taken over the company three years in a row.

The results proved that the variables of corporate social responsibility, leverage, capital intensity, inventory intensity, profitability, market-to-book ratio to, and equity simultaneously affect the income tax aggressiveness. Partially, corporate social responsibility, profitability, leverage, inventory intensity and equity income is not a significant impact on tax aggressiveness. while the market-to-book ratio and capital intensity has significant impact on corporate tax aggressiveness.

Keyword:

Tax aggressiveness, corporate social responsibility, leverage, capital intensity, inventory intensity, profitability, market-to-book ratio to, and equity income.