

ABSTRACT

The aim of this study are to examine the effect of corporate social responsibility, leverage, profitability, blockholders, inventory intensiy, and capital intensity to tax aggresiveness in PROPER corporate. This study used secondary data which is obtained from the data contained in the financial statements of the indonesia stock exchange.

This study used purposive sampling method using criteria. The population of this research is the PROPER company that listed on the indonesia stock exchange in 2014-2016. The total observations is 48 during 2014-2016. In this study there are some control variable, there are market to book ratio, age of public company, CEO tenure, size of the company, the proportion of independent commissioners, ownership by management, and types of industries to tax aggressiveness. This study used multiple regression analysis.

The results of this study indicated that the corporate social responsibility disclosure, leverage, blockholders, and inventory intensiy have a significant influence on tax aggressiveness, while another independent variable those are profitability and capital intensity have no influence on tax aggressiveness.

Keywords: *corporate social responsibility, leverage, profitability, blockholders, inventory intensiy, and capital intensity, and tax aggressiveness.*