

ABSTRACT

This study is purposed to examine the influence of the tax aggressiveness, public ownership, and tax incentive on stock return. This study is motivated by tax aggressiveness that become a common activity in Indonesia, the increasing stock ownership by public, and tax incentive.

The population of this study is manufacturing companies which listed on Indonesian Stock Exchange. The samples were taken for the year 2013-2016. Samples were collected by purposive sampling method where researcher established some criterias to be the research data, and for the hypothesis analysis used multiple linear regression..

This study indicates that tax aggressiveness and public ownership have positive significant influence on the stock return. It means the higher tax aggressive and public ownership will result the higher of stock return. On the other hand, tax incentive have no significant influence on stock return.

Keyword : tax aggressiveness, public ownership, tax incentive, stock return.