

ABSTRACT

This study aims to examine empirically the effect of corporate social responsibility (CSR), return on asset (ROA), inventory intensity, and size of firm to tax aggressiveness.

The population of this research was all manufacturing companies listed on the Indonesia Stock Exchange in the period 2012-2014. Determination of sample was made by applying purposive sampling method. There were 190 companies that fulfilled the criteria of sampling.

The result of this study showed that corporate social responsibility (CSR) and inventory intensity have negative significant influence to tax aggressiveness. Meanwhile, return on asset (ROA) and size of firm have positive significant relationship to tax aggressiveness.

Keyword: Tax aggressiveness, effective tax rate, corporate social responsibility, return on asset, inventory intensity, size of firm