

ABSTRACT

The purpose of this research is to examine the influence of tax aggressiveness, size and leverage with corporate social responsibility. Independent variabel used in this research is the tax aggressiveness, size and leverage. Dependent variabel in this research is corporate social responsibility. This research used three control variables, include capital intensity, market to book ratio and return to assets.

This research population was manufactur companies listed on Indonesian Stock Exchange during 2013-2014. This research used purposive sampling method to collect data. The sample was 168 companies. Data then analyzed using ordinary least square regression.

This research showed that the aggressiveness of corporate taxes significantly and positively related to CSR. This result accordance with legitimacy theory. Size is significantly and positively related to CSR This result accordance with legitimacy theory. Leverage is significantly and not related to CSR.

Keywords: corporate social responsibility, aggressiveness tax, size, leverage, legitimacy theory.