

ABSTRACT

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

This study used secondary data. This research population was manufactur companies listed on Indonesian Stock Exchange during 2014-2015. The sample was 173 manufactures companies. Sampling method used is purposive sampling. Data then analyzed using ordinary least square regression.

The result of this study show 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 positively to CSR. This result accordance with legitimacy theory.

Keywords : corporate social responsibility, aggressiveness tax, factors that influence the CSR, legitimacy theory.