

Abstract

The purpose of this study was to examine the effect of concentrated ownership and corporate social responsibility (CSR) to corporate tax aggressiveness. Independent variables in this study is concentrated ownership as measured by the percentage of major shareholdings by using dummy variables and corporate social responsibility (CSR) as measured using a proxy of CSR disclosure. While the dependent variable in this study is tax aggressiveness that measured using proxy of effective tax rates (ETR).

The populations used in this study are mining company listed in the Indonesian Stock Exchange in the period 2012-2014. The research sample were selected using purposive sampling method. Analisis of the data used in this reasearch is multiple regression analysis using software of SPSS 19.

The results showed that the concentrated ownership has no effect on the tax aggressiveness, while corporate social responsibility significantly and negatively related to tax aggressiveness, which means the higher the level of CSR disclosure, the lower is the level of tax aggressiveness.

Keywords: concentrated ownership, corporate social responsibility, tax aggressiveness.