

INTISARI

Penelitian ini dilakukan untuk mendapatkan bukti empiris mengenai pengaruh kepemilikan keluarga, karakteristik eksekutif, dan *corporate social responsibility* terhadap agresivitas pajak. Agresivitas pajak diukur dengan menggunakan 2 proksi yaitu *book tax different* (BTD) dan *effective tax rate* (ETR). Objek dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI tahun 2014-2016. Teknik pengambilan sampel menggunakan metode *purposive sampling* dan diperoleh 90 sampel perusahaan yang sesuai kriteria. Pengujian analisis data menggunakan *Partial Least Square* (PLS) dengan aplikasi SmartPLS.

Berdasarkan hasil analisis yang telah dilakukan, diperoleh hasil bahwa kepemilikan keluarga tidak berpengaruh terhadap agresivitas pajak baik yang diproksikan dengan BTD maupun ETR. Sedangkan karakteristik eksekutif berpengaruh positif terhadap agresivitas pajak baik yang diproksikan dengan BTD maupun ETR. *Corporate social responsibility* berpengaruh negatif agresivitas pajak baik yang diproksikan dengan BTD maupun ETR.

Kata kunci: Kepemilikan Keluarga, Karakteristik Eksekutif, *Corporate Social Responsibility*, Agresivitas Pajak, *Book Tax Different*, dan *Effective Tax Rate*

ABSTRACT

This research was conducted to obtain empirical evidence regarding the effect of family ownership, executive characteristics, and corporate social responsibility on tax aggressiveness. Tax aggressiveness is measured using 2 proxies, namely book tax different (BTD) and effective tax rate (ETR). Objects in this study are manufacturing companies listed on the Stock Exchange in 2014-2016. The sampling technique used purposive sampling method and obtained 90 samples of companies that met the criteria. Test data analysis using Partial Least Square (PLS) with the SmartPLS application.

Based on the results of the analysis that has been done, the results show that family ownership does not affect the tax aggressiveness either proxied by BTD or ETR. While the executive characteristics have a positive effect on the tax aggressiveness either proxied by BTD or ETR. Corporate social responsibility has a negative effect on tax aggressiveness both proxied by BTD and ETR.

Keywords: *Family ownership, executive characteristics, corporate social responsibility, tax aggressiveness, book tax different, effective tax rate*