

## **ABSTRACT**

*This research aims to test the influence of Company Size, Corporate Social Responsibility, and Liquidity towards Tax Aggressiveness. The population in this research is service companies on property and real estate sector listed on Indonesia Stock Exchange of years 2015-2017.*

*In this study sample selected by purposive sampling method and retrieved 84 companies that fit the criteria for sample. Data collection techniques in this study done by the documentation technique by collecting documentary data sources such as annual reports of the companies that became the sample of the research or obtained from database of Indonesian Stock Exchange and [www.idx.co.id](http://www.idx.co.id). Hypothesis testing is done using multiple regression analysis. The data processing is done by either using a multiple linear regression by statistical test using SPSS 15.0.*

*Based on the analysis has been done, the result show that company size has not effect on tax aggressiveness, corporate social responsibility disclosure has not effect on tax aggressiveness, and liquidity has negative effect on tax aggressiveness.*

*Keywords: Company Size, Corporate Social Responsibility Disclosure, Liquidity, Tax Aggressiveness*