ABSTRACT

Tax aggressiveness is the company's efforts to manipulate taxable income through tax planning actions. The impact of tax aggressiveness is very detrimental, because the government cannot optimize the tax revenue that will be used to manage the country.

This study aims to determine the effect of earnings management, corporate social responsibility discloure and inventory intensity on tax aggressiveness, both simultaneously and partially. Automotive sub-sector companies listed on the Indonesia Stock Exchange will be the object of this research. The research method used is quantitative with the aim of descriptive research. The research strategy used is a case study by taking annual report data on the IDX. The data analysis technique used is multiple linear regression with a sampling technique that is probalility sampling. Management of research data is assisted with eviews 10 software.

Hypothesis testing results indicate that simultaneously earnings management variables, corporate social responsibility and inventory intensity of tax aggressiveness doesn't affect the tax aggressiveness. Partially, earnings management doesn't effect on tax aggressiveness, corporate social responsibility do effect on tax aggressiveness and inventory intensity doesn't effect on tax aggressiveness..

Keywords: tax aggressiveness, earnings management, corporate social responsibility, and inventory intensity.