

THE IMPACT OF FINANCIAL CONDITION AND CORPORATE SOCIAL RESPONSIBILITY TO THE AGGRESSIVENESS OF COMPANY TAX IN JAKARTA ISLAMIC INDEX

Provita wijayanti
Suci Rismawati

Accounting Departement Faculty of Economic
Sultan Agung Islamic University (UNISSULA), Semarang, Indonesia

ABSTRACT

Aggressiveness tax is an action of aggressiveness tax which gives a marginal benefit by saving the tax (tax saving) to company. The aggressiveness of this tax is influenced by financial factor and non financial. Thus, this research is dedicated to analyze some factors which is influential to the company aggressiveness tax based on perspective of financial condition and corporate social responsibility (CSR).

This research is an empiric study which uses purposive sampling technique in taking a sample. The data is found by the company that its stock registers in Jakarta Islamic index (JII) period 2010 – 2013. For technique analyzing is using multiple linear regressions.

The result of this research indicates that financial condition is predicted by profitability has a negative influence. Even though, liquidity, leverage and CSR do not have significant influence to aggressiveness tax. Whereas, it indicates that CSR cost is spent by company to give contribution to the society is not as an instrument for doing aggressiveness tax.

Keywords: *Financial condition, corporate social responsibility (CSR) and Aggressiveness of tax*