

***EFFECT OF FAMILY OWNERSHIP, RETURN ON ASSETS,  
COMPANY SIZE, AND TAX AGGRESSIVE OF  
CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE***

***(Empirical Study of Manufacturing Companies Listed on the  
Indonesia Stock Exchange in 2015-2018)***

**By**

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***ABSTRACT***

*This study aims to examine the effect of family ownership, return on assets, company size, and tax aggressiveness on corporate social responsibility disclosure in manufacturing companies listed on the Indonesia Stock Exchange in 2015-2018. Determination of the sample using purposive sampling method. The number of samples selected was 60 companies. The data analysis technique used is multiple linear regression using SPSS 16.0 for windows. The results of this study indicate that family ownership has no effect on CSR disclosure, return on assets has no effect on CSR disclosure, company size has a negative and significant effect on CSR disclosure, and tax aggressive has no effect on CSR disclosure.*

***Keywords: Family Ownership, Return on Assets, Company Size, and Tax Aggressive, Corporate Social Responsibility Disclosure.***

**PENGARUH *FAMILY OWNERSHIP*, *RETURN ON ASSET*,  
UKURAN PERUSAHAAN, DAN AGRESIVITAS PAJAK TERHADAP  
PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY***

**(Studi Empiris Perusahaan Manufaktur yang Terdaftar  
di Bursa Efek Indonesia Tahun 2015-2018)**

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh *family ownership*, *return on asset*, ukuran perusahaan, dan agresivitas pajak terhadap pengungkapan *corporate social responsibility* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2018. Penentuan sampel menggunakan metode *purposive sampling*. Jumlah sampel yang terpilih adalah 60 perusahaan. Teknik analisis data yang digunakan adalah regresi linear berganda dengan menggunakan program SPSS 16.0 *for windows*. Hasil penelitian ini menunjukkan bahwa *family ownership* tidak berpengaruh terhadap pengungkapan CSR, *return on asset* tidak berpengaruh terhadap pengungkapan CSR, ukuran perusahaan berpengaruh negatif dan signifikan terhadap pengungkapan CSR, dan agresivitas pajak tidak berpengaruh terhadap pengungkapan CSR..

**Kata kunci:** *Family Ownership, Return on Asset, Ukuran Perusahaan, dan Agresivitas Pajak, Pengungkapan Corporate Social Responsibility*