

## **ABSTRACT**

*This study aims to examine the influence of the factors of corporate ownership structure on tax aggressiveness, and their impact on short-term debt. Ownership structure factors in this study are managerial, institutional, foreign, family, and concentrated ownership. Tax aggressiveness is measured by ETR, which measures income tax expense compared to profit before tax in the annual report. Short term debt is measured by total short-term debt compared to total debt.*

*The population in this study is manufacture companies listed on the Indonesia Stock Exchange during the period 2014 to 2018. Based on the purposive sampling method, 64 companies were selected with a total of 320 observations. Data analysis in this study uses the Structural Equation Model (SEM) approach by using an alternative method of Partial Least Square (PLS).*

*The result show that managerial, institutional, foreign and family ownership have a significant negative effect on tax aggressiveness, whereas concentrated ownership has a significant positive effect on tax aggressiveness, then tax aggressiveness has a significant positive effect on short-term debt.*

*Keywords : Ownership structure, tax aggressiveness, short-term debt.*

