

## SARI

Hartanto, Feri. 2016. *Analisis Pengaruh Good Corporate Governance terhadap Tindakan Pajak Agresif (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2010-2014)*. Skripsi. Program Studi S1 Akuntansi. Fakultas Ekonomi. Universitas Setia Budi. Pembimbing I Dian Indriana Hapsari, SE., M.Sc., Ak., CA. Pembimbing II Yulianto, SE., MM., Ak., CA.

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* terhadap tindakan pajak agresif. Variabel dependen yang digunakan dalam penelitian ini adalah tindakan pajak agresif yang diukur dengan *effective tax rate*. Variabel independen dalam penelitian ini adalah *good corporate governance* yang diproksikan dengan ukuran dewan komisaris, presentase komisaris independen, ukuran komite audit, dan *corporate social responsibility*. Penelitian ini menggunakan ukuran perusahaan sebagai variabel kontrol.

Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2010-2014. Sampel dalam penelitian ini adalah 27 perusahaan yang dipilih dengan menggunakan metode *purposive sampling*. Penelitian ini menggunakan analisis regresi linear berganda sebagai alat analisis.

Hasil penelitian menunjukkan bahwa: 1) Ukuran dewan komisaris berpengaruh signifikan positif terhadap tindakan pajak agresif. 2) Presentase komisaris independen tidak berpengaruh signifikan terhadap tindakan pajak agresif. 3) Ukuran komite audit tidak berpengaruh signifikan terhadap tindakan pajak agresif. 4) *Corporate social responsibility* tidak berpengaruh signifikan terhadap tindakan pajak agresif. 5) Ukuran perusahaan berpengaruh signifikan negatif terhadap tindakan pajak agresif.

**Kata Kunci:** Tindakan Pajak Agresif, *Good Corporate Governance*, Ukuran Dewan Komisaris, Presentase Komisaris Independen, Ukuran Komite Audit, *Corporate Social Responsibility*, Ukuran Perusahaan

## **ABSTRACT**

Hartanto, Feri. 2016. *Analysis Effects of Good Corporate Governance on Tax Aggressiveness (Study in Manufacturing Companies that Listed on the Indonesian Stock Exchange in the Period 2010-2014)*. Final Project. Accounting Department. Economics Faculty. Setia Budi University of Surakarta. Advisor Dian Indriana Hapsari, SE., M.Sc., Ak., CA. Co Advisor Yulianto, SE., MM., Ak., CA.

*The aim of the study is to examine the effect of good corporate governance on tax aggressiveness. The dependent variable in this study is tax aggressiveness that measured using effective tax rate. The independent variables in this study are good corporate governance that measured using size of board commissioners, percentage of independent commissioners, size of auditing committee, and corporate social responsibility. This study used company size as control variable.*

*The populations of this study are manufacturing companies that listed on the Indonesian Stock Exchange in the period 2010-2014. The samples of this study are 27 companies that selected by purposive sampling method. This study used multiple regression as the method of analysis.*

*The results of this study shows that: 1) The size of board commissioners significantly positive affect on tax aggressiveness. 2) The percentage of independent commissioners not significantly affect on the tax aggressiveness. 3) The size of auditing committee not significantly affect on the tax aggressiveness. 4) The corporate social responsibility not significantly affect on the tax aggressiveness. 5) The company size significantly negative affect on the tax aggressiveness.*

**Keywords:** *Tax Aggressivness, Good Corporate Governance, Size of Board Commissioners, Percentage of Independent Commissioners, Size of Auditing Committee, Corporate Social Responsibility, Company Size*