

ABSTRACT

This study aims to analyze the Influence of family ownership, Mekanisme Corporate Governance and Corporate Social Responsibility to Aggressive Tax Measures (Empirical Study on Manufacturing companies listed on the Stock Exchange). Data obtained as many as 152 companies with observation period since 2012 to 2014. Methods of data analysis used in this research is Multiple Regression Analysis.

The results showed that Owners relatives significant effect on tax measures aggressive, Board of Independent Commissioners no significant effect on tax measures aggressive, the Audit Committee did not significantly influence the tax measures aggressive, quality audit significant effect on tax measures aggressive and Corporate Social Responsibility significant effect on the action aggressive tax on manufacturing companies listed in Indonesia Stock Exchange.

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Keywords: Owners Family, Mekanisme Corporate Governance, Corporate Social Responsibility, Aggressive Tax Measures

ABSTRAK

Penelitian ini bertujuan untuk menganalisa Pengaruh Kepemilikan Keluarga, Mekanisme *Corporate Governance* dan *Corporate Social Responsibility* terhadap Tindakan Pajak Agresif (Studi empiris pada perusahaan Manufaktur yang tercatat di BEI). Data yang diperoleh sebanyak 152 perusahaan dengan periode pengamatan sejak tahun 2012 sampai 2014. Metode analisis data yang digunakan dalam penelitian ini adalah Analisis Regresi Berganda.

Hasil penelitian menunjukkan bahwa Kepemilikan keluarga berpengaruh signifikan terhadap tindakan pajak agresif, Dewan Komisaris Independen tidak berpengaruh signifikan terhadap tindakan pajak agresif, Komite Audit tidak berpengaruh signifikan terhadap tindakan pajak agresif, Kualitas audit berpengaruh signifikan terhadap tindakan pajak agresif dan *Corporate Social Responsibility* berpengaruh signifikan terhadap tindakan pajak agresif pada perusahaan *manufaktur* yang terdaftar di Bursa Efek Indonesia.

Kata Kunci: Kepemilikan Keluarga, *Mekanisme Corporate Governance*, *Corporate Social Responsibility*, Tindakan Pajak Agresif.

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