

ABSTRACT

This research aims to know the influence of corporate risk, corporate governance to tax aggressiveness. The object for this research is manufacture companies which are listed in Indonesian Stock Exchange (IDX) during 2014-2016 period. The number of manufacture companies that were become in this research were 48 companies with 3 years observation that acquired by purposive sampling method. Data analysis which is used is statistic analysis in the form of double linear regression test.

The result of this research showed that either simultaneously the variabel corporate risk and corporate governance do not influence tax aggressiveness. Partially corporate risk has positive effect not significant to tax aggressiveness, corporate governance has negative effect not significant to tax aggressiveness. It has been proven from the result of simoultant test (f) and the result of partial test (t) show the influenced has no significant point. The variabel size show it can not moderate the influence of corporate risk and corporate governance to tax aggressiveness. It has been proven by the result of moderated regression analysis.

Keywords : coporate risk, corporate governance, size, tax aggressiveness, manufacture company



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ABSTRAK

Penelitian ini untuk mengetahui pengaruh *corporate risk*, *corporate governance* terhadap agresivitas pajak. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2014-2016. Jumlah perusahaan yang menjadi sampel dalam penelitian ini adalah 48 perusahaan dengan waktu pengamatan selama 3 tahun yang dipilih dengan teknik *purposive sampling*. Analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa secara simultan variabel *corporate risk* dan *corporate governance* tidak berpengaruh terhadap agresivitas pajak perusahaan manufaktur. Secara parsial variabel *corporate risk* berpengaruh positif tidak signifikan terhadap agresivitas pajak sedangkan variabel *corporate governance* berpengaruh negatif tidak signifikan terhadap agresivitas pajak. Hal ini dibuktikan dari hasil uji F dan hasil uji t menunjukkan nilai tidak signifikan. Variabel ukuran perusahaan tidak mampu memoderasi pengaruh *corporate risk* dan *corporate governance* terhadap agresivitas pajak, hal ini dibuktikan dengan uji *moderated regression analysis* (MRA).

Kata kunci : *corporate risk*, *corporate governance*, ukuran perusahaan, agresivitas pajak, perusahaan manufaktur



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