

**PENGARUH KOMPENSASI EKSEKUTIF, *GOOD CORPORATE GOVERNANCE*, DAN MANAJEMEN LABA TERHADAP AGRESIVITAS PAJAK**

**(Studi Kasus Perusahaan Manufaktur Sektor Industri Barang Konsumsi  
Periode 2013-2017)**

**Oleh Magfiroh**

**43213120194**

**ABSTRAK**

Penelitian ini untuk mengetahui pengaruh kompensasi eksekutif, *good corporate governance*, dan manajemen laba terhadap agresivitas pajak. data yang digunakan dalam Penelitian ini adalah data sekunder perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia pada periode 2013-2017. Teknik pengambilan sampel ditentukan berdasarkan Metode *Purposive sampling*. jumlah sampel 20 perusahaan dikalikan lima periode tahun sehingga total sampel penelitian sebanyak 100 data. metode analisis yang digunakan adalah analisis regresi berganda dengan diolah menggunakan software *Statistical Package for Social Science* (SPSS) versi 20.

Hasil penelitian ini menunjukkan bahwa Kompensasi eksekutif berpengaruh terhadap agresivitas pajak, Kepemilikan manajerial berpengaruh terhadap agresivitas pajak, komite audit tidak berpengaruh terhadap agresivitas pajak, dan manajemen laba berpengaruh terhadap agresivitas pajak.

Kata Kunci : kompensasi eksekutif, *Good corporate governance*, kepemilikan manajerial, komite audit, manajemen laba, agresivitas pajak.

# **THE EFFECTS OF EXECUTIVE COMPENSATION, GOOD CORPORATE GOVERNANCE AND EARNINGS MANAGEMENT ON TAX AGGRESSIONESS**

*(Study in Manufacture Companies Sector Consumer Goods Industry on Listed in Indonesia Stock Exchange Periode 2013-2017)*

## **ABSTRACT**

*This result aims to know the influence of executive compensation, Good corporate governance and Earnings management to tax aggressiveness. The data used in this research is secondary data obtained from Manufacture Companies Sector Consumer Goods Industry on Listed in Indonesia Stock Exchange Periode 2013-2017. The sampling technique used in this study is purposive sampling method. Sample in this study is 20 company with a five-year study period and total sample 100 sample units. The method of analysis used is multiple linear regression analysis with help of software SPSS versi 20.*

*The result of this research shows that executive compensation has significant effect on tax aggressiveness. Managerial ownership gives effect significantly on tax aggressiveness. Audit committee has no significant influence on tax aggressiveness. While earnings Management has significant effect on tax aggressiveness.*

*Keywords : executive compensation, good corporate governance, ownership managerial, audit committee, earnings management and tax aggressiveness.*

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