

ABSTRACT

This study aims to analyze the effect of Earnings Management, Family Ownership, Independent Board of Commissioners and Capital Intensity to Taxes Aggressive Measures (Empirical Study of Manufacturing Companies in the Manufacturing and Goods Sector Industry at BEI). Data obtained as many as 10 companies with observation period since 2013 to 2016. Data analysis method used in this study is Multiple Regression Analysis.

The results showed that Earnings Management has no effect on tax aggressiveness, Family Ownership has a significant effect on tax aggressiveness, Independent Board of Commissioners has no effect on tax aggressiveness and Capital Intensity has significant effect on tax aggressiveness at companies Manufacturing sector of industrial goods and consumption listed on the Indonesia Stock Exchange.

Keywords: *Earnings Management, Family Ownership, Independent Board of Commissioners, Capital Intensity, Tax Aggressiveness Measures.*



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ABSTRAK

Penelitian ini bertujuan untuk menganalisa pengaruh *Earnings Management*, Kepemilikan Keluarga, Dewan Komisaris Independen dan *Capital Intensity* terhadap Tindakan Agresivitas Pajak (Studi Empiris pada perusahaan Manufaktur Sektor Industri Barang dan Konsumsi di BEI). Data yang diperoleh sebanyak 10 perusahaan dengan periode pengamatan sejak tahun 2013 sampai 2016. Metode analisis data yang digunakan dalam penelitian ini adalah Analisis Regresi Berganda.

Hasil penelitian menunjukkan bahwa *Earnings Management* tidak berpengaruh terhadap tindakan agresivitas pajak, Kepemilikan Keluarga berpengaruh signifikan terhadap tindakan agresivitas pajak, Dewan Komisaris Independen tidak berpengaruh terhadap tindakan agresivitas pajak dan *Capital Intensity* berpengaruh signifikan terhadap tindakan agresivitas pajak pada perusahaan Manufaktur sektor industri barang dan konsumsi yang terdaftar di Bursa Efek Indonesia.

Kata Kunci : *Earnings Management*, Kepemilikan Keluarga, Dewan Komisaris Independen, *Capital Intensity*, Tindakan Agresivitas Pajak.

