

ABSTRAK

Penelitian ini bertujuan untuk menganalisa Pengaruh Profitabilitas, *Good Corporate Governance* dan *Leverage* , terhadap Tindakan Pajak Agresif (Studi Empiris Pada Perusahaan Manufaktur Sektor Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia 2013-2017).

Data yang diperoleh sebanyak 16 perusahaan dengan periode pengamatan sejak tahun 2013 sampai 2017. Metode analisis data yang digunakan dalam penelitian ini adalah analisis regresi berganda.

Penelitian menunjukkan bahwa profitabilitas yang diproksikan dengan *Return on Assets* (ROA) berpengaruh negatif terhadap tindakan pajak agresif, *leverage* berpengaruh signifikan terhadap tindakan pajak agresif, *good corporate governance* yang diproksikan dengan komisaris independen tidak berpengaruh terhadap tindakan pajak agresif pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia.

Kata kunci: Profitabilitas, *Good Corporate Governance*, *Leverage* dan Tindakan Pajak Agresif.

ABSTRACT

This study aims to analyze the Effect of Profitability, Good Corporate Governance and Leverage, on Aggressive Tax Actions (Empirical Study in Consumer Goods Manufacturing Companies Listed on the Indonesia Stock Exchange 2013-2017).

The data obtained were 16 companies with an observation period from 2013 to 2017. The data analysis method used in this study was multiple regression analysis.

Research shows that profitability proxied by Return on Assets (ROA) has a negative effect on tax aggressive actions, leverage has a significant effect on tax aggressive actions, good corporate governance that is proxied by independent commissioners has no effect on actions aggressive tax on manufacturing companies in the consumer goods industry sector which are listed on the Indonesia Stock Exchange.

Keywords: Profitability, Good Corporate Governance, Leverage and Aggressive Tax Actions.

