

ABSTRACT

This study aims to examine the effect of Good Corporate Governance and Disclosure of Corporate Social Responsibility on Tax Aggressiveness. The population in this study is a consumer goods manufacturing company listed on the Indonesia Stock Exchange in 2013-2017. The total sample in the study were 16 out of 42 companies that met the criteria. The sampling technique in this study was purposive sampling technique.

The results of the study show (1) the mechanism of good corporate governance that is proxied using an audit committee has a negative influence on tax aggressiveness. (2) good corporate governance that is proxied by independent commissioners has a positive influence on tax aggressiveness. (3) Disclosure of corporate social responsibility has positive affect bu non signifikan on tax aggressiveness

Keyword : Tax Aggressiveness, tax avoidance, good corporate governance, audit committee, Independent board, corporate social responsibility.

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* dan Pengungkapan *Corporate Social Responsibility* terhadap Agresivitas Pajak. Populasi pada penelitian ini adalah perusahaan manufaktur sektor consumer goods yang terdaftar di BEI tahun 2013-2017. Total sampel pada penelitian sebanyak 16 dari 42 perusahaan yang memenuhi kriteria. Teknik pengambilan sampel dalam penelitian ini adalah teknik *purposive sampling*.

Hasil penelitian menunjukkan (1) mekanisme *good corporate governance* yang diproksikan menggunakan komite audit memiliki pengaruh negatif terhadap agresivitas pajak. (2) *Good corporate governance* yang diproksikan dengan komisaris independen memiliki pengaruh positif terhadap agresivitas pajak. (3) Pengungkapan *corporate social responsibility* berpengaruh positif namun tidak signifikan terhadap agresivitas pajak

Kata kunci : *Tax Aggressiveness, tax avoidance, good corporate governance, komite audit, komisaris independen, corporate social responsibility.*