

ABSTRACT

This research aims to know the influence of Good Corporate Governance (board of commissioners, board of directors, audit quality and audit committee) and Corporate Social Responsibility on tax aggressiveness. The Object for this research is various industrial sector manufacturing companies subsectors automotive and components which are listed in Indonesia Stock Exchange (IDX).

This research was done to 48 sample these companies have been selected by using quantitative approach. Thus, data analysis which is used is statistic analysis in the form of double linear regression test.

The result of this research shows that either simultaneously or partially, Good Corporate Governance (GCG) and Corporate Social Responsibility influence tax aggressiveness. It has been proven from the result of (f) simoultant test and the result of (t) partial shows three significant of the five independent variables that supports the hipotesys. Therefore, the accepted assumption is, the board commisioners has an influence on tax aggressiveness, the board of directors has an influence on tax aggresiveness, audit quality and committee has no influence on tax aggresiveness and Corporate Social Responsibility has an influence on tax aggressiveness.

Keywords : Board of Commissioners, Board of Director, Quality Audit, Audit Committes, Corporate Social Responsibility, Tax Aggresiveness

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ABSTRAK

Penelitian ini untuk mengetahui pengaruh *Good Corporate Governance* (dewan komisaris, dewan direksi, kualitas audit dan komite audit) dan *Corporate Social Responsibility* (CSR) terhadap agresivitas pajak. Objek penelitian ini adalah perusahaan manufaktur sektor aneka industri subsektor otomotif & komponen yang terdaftar di Bursa Efek Indonesia (BEI).

Penelitian ini dilakukan terhadap 48 sampel dengan menggunakan pendekatan kuantitatif. Karena itu, analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa secara parsial dan simultan *Good Corporate Governance* (GCG) dan *Corporate Social Responsibility* (CSR) berpengaruh terhadap agresivitas pajak. Hal ini dibuktikan dari hasil uji simultan (uji F) dan hasil uji parsial (uji t) juga menunjukkan tiga nilai signifikan dari lima variabel bebas yang mendukung hipotesa. Oleh karena itu, hasil uji dari penelitian ini menyatakan bahwa dewan komisaris berpengaruh terhadap agresivitas pajak, dewan direksi berpengaruh terhadap agresivitas pajak, kualitas audit dan komite audit tidak berpengaruh terhadap agresivitas pajak dan *Corporate Social Responsibility* (CSR) berpengaruh terhadap agresivitas pajak.

Kata kunci : Dewan Komisaris, Dewan Direksi, Kualitas Audit, Komite Audit, *Corporate Social Responsibility*, Agresivitas Pajak

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