

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh karakteristik komite audit, kepemilikan publik dan profitabilitas terhadap agresivitas pajak. Mekanisme karakteristik komite audit yang digunakan dalam penelitian ini adalah keahlian komite audit bidang akuntansi dan industri serta keahlian komite audit bidang pengawas keuangan dan industri. Variabel Profitabilitas diukur menggunakan return on asset. Agresivitas Pajak adalah variabel dependen yang diukur dengan CUETR (Current Effective Tax Rate).

Desain penelitian bersifat kausal. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2018. Metode pengumpulan data yang digunakan dokumentasi dan studi pustaka. Pemilihan sampel menggunakan purposive sampling. Setelah pengurangan dengan beberapa kriteria ditetapkan sebanyak 37 perusahaan sebagai sampel. Pengujian hipotesis menggunakan analisis data panel menggunakan eviews 10.

Hasil penelitian menunjukkan bahwa: keahlian komite audit bidang akuntansi dan industri (IND_AFE) serta kepemilikan publik (PUB_OWN) tidak berpengaruh terhadap agresivitas pajak. Sedangkan bidang pengawas keuangan dan industri (IND_SFE) berpengaruh positif terhadap agresivitas pajak dan profitabilitas yang diproksikan dengan Return On Asset (ROA) berpengaruh negative terhadap agresivitas pajak.

Kata Kunci: Agresivitas Pajak, Karakteristik Komite Audit, Kepemilikan Publik, Profitabilitas

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ABSTRACT

This study aims to examine the effect of Audit Committee Characteristics, Public Ownership and Profitability on Tax Aggressiveness. The audit committee characteristics mechanism used in this study is audit committee's accounting and industry expertise and audit committee's supervisory financial expertise and industry. The variable profitability is measured using return on assets. Tax aggressiveness is the dependent variable which in this study is measured by CUETR (Current Effective Tax Rate).

The research design used was causal. The population in this study is a manufacturing listed on the Indonesian Stock Exchange in 2016-2018. The data collection methods used are documentation and literature. The sample selection uses a purposive sampling method. After deduction with several criteria, 37 companies were selected as samples. Hypothesis testing uses panel regression analysis using eviews 10.

The results of the study indicate that: audit committee's accounting and industry expertise (IND_AFE) and public ownership (PUB_OWN) has no effect on tax aggressiveness. While audit committee's supervisory financial expertise and industry (IND_SFE) has a significant positive effect on tax aggressiveness and Profitability proxied by return on assets (ROA) has a significant positive effect on tax aggressiveness.

Keywords: *Tax Aggressiveness, Audit Committee Characteristics, Public Ownership, Profitability*

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