

PENGARUH *CORPORATE GOVERNANCE* DAN *EARNING MANAGEMENT* TERHADAP AGRESIVITAS PAJAK

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Abstrak

Penelitian ini bertujuan menguji Pengaruh *Corporate Governance* yang terdiri dari: Komite Dewan Komisaris Independen, Komite Dewan Direksi Independen, *Earning Management* dan *Profitabilitas* terhadap *Agresivitas Pajak*. Penelitian ini merupakan penelitian empiris dengan teknik *purpose sampling* dalam pengumpulan data. Data diperoleh dari data sekunder laporan keuangan perusahaan pemerintah yang telah diprivatisasi dan *listing* di BEI selama tahun 2010 hingga tahun 2014. Analisis dilakukan dengan regresi berganda menggunakan program SPSS version 21.00 untuk *windows*. Hasil pengujian hipotesis menunjukkan bahwa dari empat hipotesis yang diajukan ada dua hipotesis yang diterima. Hipotesis 1 (proporsi Komite Dewan Komisaris Independen tidak berpengaruh terhadap *Agresivitas Pajak*), hipotesis 2 (Komite Dewan Direksi Independen berpengaruh negatif terhadap *Agresivitas Pajak*), hipotesis 3 (*Earning Management* tidak berpengaruh terhadap *Agresivitas Pajak*), dan hipotesis 4 (*Profitabilitas* berpengaruh negative terhadap *Agresivitas Pajak*).

Kata Kunci: *Corporate Governance, Earning Management, Profitabilitas, Effective Tax Rate, Tax Aggressive, Agency Theory, Deterrence Theory and Positive Accounting Theory*

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***EFFECT OF CORPORATE GOVERNANCE AND EARNINGS
MANAGEMENT AGAINST TAX AGGRESSIVENESS***

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Abstract

This study aims to examine the Influence of Corporate Governance which consists of: the Independent Committee of the Board of Commissioners, the Board of Directors of the Independent Committee, Earning Management and Profitability against Tax Aggressiveness. This research is an empirical study with purposive sampling technique in data collection. Data obtained from secondary data company's financial statements that the government has privatized and listed on the Indonesia stock exchange during the years 2010 to 2014. The multiple regression analysis was performed using SPSS for windows version 21:00. Hypothesis testing results showed that of the four hypotheses proposed two hypotheses are accepted. Hypothesis 1 (the proportion of the Council Committee on the Independent Commissioner does not affect the aggressiveness of Taxes), hypothesis 2 (Committee of the Board of Directors of the Independent negatively affect the aggressiveness of Taxes), hypothesis 3 (Earning Management does not affect the aggressiveness of Taxes), and hypothesis 4 (Profitability negative effect on aggressiveness Tax).

Keywords: *Corporate Governance, Earning Management Profitability, Effective Tax Rate, Tax Aggressive, Agency Theory, Deterrence Theory and Positive Accounting Theory.*