

## ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh *Family Ownership*, *Corporate Governance*, *Profitabilitas*, *Leverage* dan *Size* terhadap tindakan pajak agresif pada Perusahaan Manufaktur yang terdaftar di BEI Periode 2013-2017. Sampel yang digunakan yaitu 42 perusahaan yang ditentukan dengan teknik *purposive sampling* dalam periode 5 tahun sehingga total data ada 210 data amatan. Analisis data yang digunakan yaitu regresi linear berganda. Hasil analisis membuktikan bahwa *family ownership*, *corporate governance* secara parsial berpengaruh signifikan terhadap tindakan pajak agresif. Temuan penelitian ini membuktikan bahwa *profitabilitas*, *leverage* dan *size* tidak memiliki pengaruh yang signifikan terhadap tindakan pajak agresif.

**Kata kunci:** *family ownership*, *corporate governance* , *profitabilitas*, *leverage* dan *size* tindakan pajak agresif.



## ABSTRACT

*This research was conducted to examine the effect of Family Ownership, Corporate Governance, Profitability, Leverage and Size on aggressive tax actions on Manufacturing Companies listed on the Stock Exchange for the 2013-2017 period. The sample used was 42 companies determined by purposive sampling technique in a period of 5 years so that the total data had 210 observational data. Data analysis used is multiple linear regression. the results of the analysis prove that family ownership, corporate governance, partially have a significant effect on aggressive tax actions. The findings of this study prove that profitability, leverage and firm size do not have a significant influence on aggressive tax actions.*

***Keywords: family ownership, corporate governance, profitability, leverage, and size aggressive tax actions***

