

PENGARUH CORPORATE GOVERNANCE DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP AGRESIVITAS PAJAK

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Corporate Governance* dan *Corporate Social Responsibility* terhadap agresivitas pajak. Variabel dependen dalam penelitian ini adalah agresivitas pajak yang diukur menggunakan ukuran *effective tax rate*. Sedangkan variabel independen yang digunakan dalam penelitian ini adalah *Corporate Governance* yang diukur dengan *Corporate Governance Perception Index* dan pengungkapan *Corporate Social Responsibility* yang diukur dengan *Corporate Social Responsibility Disclosure Index*.

Populasi dalam penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indonesia yang ikut serta dalam *Corporate Governance Perception Index* di 2010-2014. Pengambilan sampel dilakukan dengan metode *purposive sampling* sesuai dengan kriteria yang ditentukan. Pengujian hipotesis dilakukan dengan menggunakan regresi linier berganda dengan uji t, uji f dan koefisien determinasi.

Berdasarkan hasil penelitian pada model regresi linier berganda diketahui bahwa *Corporate Governance* berpengaruh negative terhadap Agresivitas Pajak. Sebaliknya *Corporate Sosial Responsibility* berpengaruh positif terhadap Agresivitas Pajak.

Kata kunci: *Corporate Governance*, *Corporate Sosial Responsibility*, Agresivitas Pajak .

THE EFFECT OF CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY TO TAX AGGRESSIVENESS

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ABSTRACT

This study aims to examine and analyze the effect of Corporate Governance and Corporate Social Responsibility to tax aggressiveness. The dependent variable in this study is tax aggressiveness that measured using effective tax rate. While the independent variable is used in this study is Corporate Governance that measured using Corporate Governance Perception Index and Corporate Social Responsibility that measured using Corporate Social Responsibility Disclosure Index.

The population in this study is a company listed on the Indonesia Stock Exchange and included in the Corporate Governance Perception Index in 2010-2014. The samples of this study were selected by purposive sampling method in accordance with the specified criteria. Hypothesis testing used multiple regression analysis with t-test, f and the coefficient of determination.

Based on the results of research on multiple linear regression model in mind a few things, as follows that Corporate Governance negatively affects on tax aggressiveness. In contrast to the corporate governance variables, Corporate Social Responsibilities positive affects on tax aggressiveness.

Keyword : Corporate Governance, Corporate Social Responsibility, Tax Aggressiveness.