

ABSTRAK

Penelitian ini bertujuan untuk mengkaji secara empiris pengaruh *good corporate governance* (GCG), transaksi hubungan istimewa, dan *leverage* terhadap agresivitas pajak. Populasi adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia, sampel dipilih berdasarkan kriteria dan diperoleh 200 sample. Data diperoleh dari laporan tahunan perusahaan manufaktur untuk periode tahun 2017 – 2021. Desain riset kausal untuk menguji pengaruh variable independen (GCG, transaksi hubungan istimewa dan *leverage*) terhadap variable dependen agresivitas pajak. Metode analisis menggunakan regresi berganda dengan data panel (*cross section* dan *time series*) dan pengujian *statistic* menggunakan *E-views 12*. Berdasarkan hasil pengujian diperoleh model regresi yang terbaik adalah *random effect model*. Hasil penelitian menunjukkan *good corporate governance* dengan proksi kepemilikan institusional, aktivitas komite audit, dan proporsi komisaris independen tidak berpengaruh terhadap *tax aggressiveness*, *leverage* dengan proksi *debt equity ratio* tidak menunjukkan pengaruh, sedangkan transaksi hubungan istimewa menunjukkan pengaruh terhadap agresivitas pajak. Semakin besar transaksi hubungan istimewa maka semakin besar agresivitas pajak yang dilakukan oleh manajemen perusahaan.

Kata kunci: *Tax Aggressiveness*, *Good Corporate Governance*, Aktivitas Komite Audit, Kepemilikan Institusional, Transaksi Hubungan Istimewa, *Leverage*

ABSTRACT

This study aims to empirically examine the effect of good corporate governance (GCG), related party transactions, and leverage on tax aggressiveness. The population is a manufacturing company listed on the Indonesia Stock Exchange. Samples are selected based on criteria on 200 samples obtained. Data obtained from the annual report of manufacturing companies for 2017 – 2021. Causal research design to examine the effect of independent variables (GCG, preferential relationship transactions, and leverage) on dependent variables of tax aggressiveness. The analysis method uses multiple regression with panel data (cross-section and time series) and statistical testing using E-views 12. Based on the test results, the best regression model is the random effect model. The results showed that good corporate governance as a proxy for institutional ownership, audit committee activity, and the proportion of independent commissioners had no effect on tax aggressiveness, and leverage as a proxy for the debt-equity ratio did not show a significant impact. While related party transactions positively and significantly affect tax aggressiveness. Related party transactions can increase opportunities for tax aggressiveness by management.

Keywords: Tax Aggressiveness, Good Corporate Governance, Audit Committee Activities, Institutional Ownership, Related Party Transactions, Leverage