

## **Pengaruh *Corporate Governance* dan Pengungkapan *Corporate Social Responsibility* Terhadap Agresivitas Pajak**

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Tujuan penelitian ini adalah untuk mengetahui pengaruh *corporate governance* dan pengungkapan *corporate social responsibility* terhadap agresivitas pajak. *Corporate governance* diproksikan oleh ukuran dewan direksi, proporsi komisaris independen, keahlian komite audit dan kepemilikan publik. Penelitian ini mengambil objek penelitian perusahaan yang terdaftar di Bursa Efek Indonesia periode 2014-2018 dengan jumlah sampel sebanyak 85 sampel dan teknik analisis yang digunakan adalah analisis regresi berganda. Hasil dari penelitian ini menunjukkan bahwa: pengungkapan *corporate social responsibility*, keahlian anggota komite audit dan kepemilikan publik tidak berpengaruh terhadap agresivitas pajak. Sedangkan ukuran dewan direksi berpengaruh negatif dan proporsi komisaris independen berpengaruh positif terhadap agresivitas pajak.

Kata kunci: Agresivitas pajak, *corporate governance*, *corporate social responsibility*, *effective taxes rates*.

***The Effect of Corporate Governance and Disclosure of Corporate Social Responsibility on Tax Aggressiveness***

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*The purpose of this study was to determine the effect of corporate governance and disclosure of corporate social responsibility on tax aggressiveness. Corporate governance is proxied by the size of the board of directors, the proportion of independent commissioners, the expertise of the audit committee and public ownership. This study takes the research object of companies listed on the Indonesia Stock Exchange for the period 2014-2018 with a total sample of 85 samples and the analysis technique used is multiple regression analysis. The results of this study indicate that: disclosure of corporate social responsibility, expertise of audit committee members and public ownership has no effect on tax aggressiveness. Meanwhile, the size of the board of directors has a negative effect and the proportion of independent commissioners has a positive effect on tax aggressiveness.*

*Keywords: Tax aggressiveness, corporate governance, corporate social responsibility, effective taxes rates.*