

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh *good corporate governance* dan *corporate social responsibility* terhadap tindakan pajak agresif. Penelitian ini mengajukan hipotesis: (1) Ukuran dewan komisaris berpengaruh terhadap tindakan pajak agresif perusahaan, (2) Ukuran dewan direksi berpengaruh terhadap tindakan pajak agresif perusahaan, (3) Ukuran komite audit berpengaruh terhadap tindakan pajak agresif perusahaan, (4) *Corporate social responsibility* berpengaruh terhadap tindakan pajak agresif perusahaan. Populasi penelitian ini menggunakan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2009-2012. Sampel penelitian sejumlah 80 yang dipilih dengan metode *purposive sampling*. Metode analisis dalam penelitian ini menggunakan regresi linear berganda. Penelitian ini menemukan bahwa ukuran dewan komisaris berpengaruh terhadap tindakan pajak agresif perusahaan, sedangkan ukuran dewan direksi, ukuran komite audit dan *corporate social responsibility* tidak berpengaruh terhadap tindakan pajak agresif perusahaan.

Kata kunci: tata kelola perusahaan, ukuran dewan komisaris, ukuran dewan direksi, ukuran komite audit, tanggung jawab sosial, tindakan pajak agresif.

Abstract

The aim of this study to examine the affect of good corporate governance and corporate social responsibility on corporate tax aggressiveness. This study hypothesized that (1) The size of board commissioners affects corporate tax aggressiveness. (2) The size of board directors affects corporate tax aggressiveness. (3)The size of auditing committee affects corporate tax aggressiveness. (4) Corporate social responsibilities affects corporate tax aggressiveness. The populations of this study use manufacturing companies that listed on the Indonesia Stock Exchangesin the period 2009-2012. The samples of this study use 80 were selected by purposive sampling method. This study use multiple regression as the method of analysis. This study figures that the size of board commissioners affects corporate tax aggressiveness. While the size of board directors, the size of auditing committee, and corporate social responsibility did not affects on corporate tax aggressiveness.

Keywords: *good corporate governance, size of board commissioners, size of board directors, size of auditing committee, corporate social responsibility, corporate tax aggressiveness.*