

INTISARI

Tujuan dari penelitian ini yaitu untuk menguji secara empiris pengaruh mekanisme *corporate governance*, *corporate social responsibility* dan manajemen laba terhadap tindakan pajak agresif. Variabel independen dalam penelitian ini yaitu mekanisme *corporate governance* yang meliputi ukuran dewan komisaris, ukuran dewan direksi dan ukuran komite audit, serta *corporate social responsibility* dan manajemen laba. Sedangkan variabel dependennya yaitu tindakan pajak agresif yang diukur menggunakan *effective tax rates*.

Objek dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dari tahun 2010 – 2013 yang dipilih dengan menggunakan metode *purposive sampling*. Sampel data yang diperoleh yaitu sebanyak 68 perusahaan. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa (1) ukuran dewan komisaris tidak berpengaruh terhadap tindakan pajak agresif, (2) ukuran dewan direksi tidak berpengaruh terhadap tindakan pajak agresif, (3) ukuran komite audit berpengaruh negatif terhadap tindakan pajak agresif, (4) *corporate social responsibility* berpengaruh positif terhadap tindakan pajak agresif, (5) manajemen laba berpengaruh positif terhadap tindakan pajak agresif.

Kata kunci : Tindakan Pajak Agresif, Ukuran Dewan Komisaris, Ukuran Dewan Direksi, Ukuran Komite Audit, *Corporate Social Responsibility*, Manajemen Laba

ABSTRACT

The purpose of this study is to empirically examine the influence of corporate governance mechanisms, corporate social responsibility and earning management to aggressive tax measures. The independent variable in this research is corporate governance mechanisms include the board of commissioners, board of directors and audit committee, as well as corporate social responsibility and earning management.. aggressive tax measures, as the dependent variable, in this research is measured by effective tax rates as the proxy of aggressive tax measures.

The objects in this study are manufacturing companies listed on the Stock Exchange of the year 2010-2013 were selected using purposive sampling. This research used 68 samples of companies. The analysis used in this study is a multiple linear regression analysis.

The results showed that (1) commissioners had not influence to aggressive tax measures, (2) directors had not influence to aggressive tax measures, (3) audit committee had negative influence to aggressive tax measures, (4) corporate social responsibility had positive influence to aggressive tax measures, (5) earning management had positive influence to aggressive tax measures.

Keyword : Aggressive Tax Measures, Commissioners, Directors, Audit Committee, Corporate Social Responsibility, Earning Management