

INTISARI

Penulisan ini bertujuan untuk menganalisis pengaruh pengungkapan *corporate social responsibility* dan struktur kepemilikan terhadap agresifitas pajak dengan komisaris independen dan komite audit sebagai variabel moderasi. Pengukuran agresifitas pajak menggunakan proksi Cash ETR yang diperoleh dari rasio jumlah pembayaran pajak secara kas atas laba sebelum pajak. Struktur kepemilikan direpresentasikan dengan kepemilikan institusional dan kepemilikan manajerial. Populasi yang digunakan adalah seluruh perusahaan yang terdaftar di BEI dan sampel yang digunakan adalah perusahaan manufaktur pada tahun 2010-2015. Metode pengambilan sampel pada penelitian ini menggunakan metode *purposive sampling*. Data yang digunakan berupa data sekunder dengan teknik pengujian hipotesis menggunakan metode regresi berganda dengan variabel moderasi.

Berdasarkan hasil analisis diperoleh hasil bahwa 1) pengungkapan *corporate social responsibility*, dan 2) kepemilikan institusional tidak berpengaruh terhadap agresifitas pajak. 3) Komite audit terbukti tidak dapat memoderasi hubungan kepemilikan manajerial terhadap agresifitas pajak. 4) Sedangkan kepemilikan manajerial berpengaruh negatif terhadap agresifitas pajak dan 5) komisaris independen terbukti dapat memoderasi hubungan kepemilikan manajerial terhadap agresifitas pajak.

Kata Kunci : Pengungkapan *corporate social responsibility*, agresifitas pajak, kepemilikan institusional, kepemilikan manajerial, komisaris independen, komite audit

Abstract

This study aimed to analyze the influence of corporate social responsibility disclosure and ownership structure to tax aggressive with independent commissioner and audit committee as variable moderation. The independent variable in this research is ownership structure include the institutional ownership and managerial ownership. Tax aggressive as dependent variable in this research is measured by cash effective tax rate as a proxy of aggressive tax measured, it is ratio of cash payment on earning before tax.

Population in this research was companies listed on the stock exchange of year 2010-2015 were selected by purposive sampling. This research using 123 sample companies. The analysis used in this research is a multiple linier regression analysis with moderation variable.

The results showed that 1) corporate social responsibility disclosure had not influence to aggressive tax 2) institutional ownership had not influence to tax aggressive 3) managerial ownership had negative influence to tax aggressive 4) independent commissioner strengthen negative relation between managerial ownership and tax aggressive 5) audit committee weaken negative relation between managerial ownership and tax aggressive.

Keywords: *Corporate Social Responsibility Disclosure, Institutional Ownership, Managerial Ownership, Tax Aggressive, Independent Commissioner, Audit Committee.*