

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh dewan komisaris, komisaris independen, kepemilikan manajerial, komite audit, fasilitas perpajakan dan intensitas aset tetap terhadap *tax planning*. Subjek dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2013-2015. Dalam penelitian ini jumlah data observasi sebanyak 58 dengan menggunakan metode *purposive sampling method*. Alat analisis yang digunakan dalam penelitian adalah regresi linear berganda (*Multiple Regression Analysis*).

Berdasarkan analisis yang sudah dilakukan maka diperoleh hasil bahwa dewan komisaris tidak berpengaruh terhadap *tax planning*, komisaris independen berpengaruh negatif terhadap *tax planning*, kepemilikan manajerial tidak berpengaruh terhadap *tax planning*, komite audit berpengaruh negatif terhadap *tax planning*, fasilitas perpajakan tidak berpengaruh terhadap *tax planning*, dan intensitas aset tetap berpengaruh positif terhadap *tax planning*.

Kata kunci: Dewan Komisaris, Komisaris Independen, Kepemilikan Manajerial, Komite Audit, Fasilitas Perpajakan, Intensitas Aset Tetap.

ABSTRACT

This study aimed to determine the effect of board of directors, independent directors, managerial ownership, the audit committee, the tax facilities and intensity of fixed assets to tax planning. Subjects in this study is manufacturing companies listed in Indonesia Stock Exchange (BEI) in the period 2013-2015. In this study, the number of observation data as much as 58 by using purposive sampling method. The analytical tool used in the study is multiple linear regression (Multiple Regression Analysis).

Based on the analysis that has been done, it showed that the commissioners has no effect on tax planning, independent commissioners negatively effects on tax planning, managerial ownership has no effect on tax planning, audit committee negatively effect on tax planning, tax facilities has no effect on tax planning, and the intensity of fixed assets has possitive effect on tax planning.

Keywords: *Board of Commissioners, Independent Commissioner, Managerial Ownership, Audit Committee, Facility Tax, Intensity of Fixed Assets.*