

INTISARI

Penelitian ini dilakukan untuk menguji pengaruh pengungkapan *corporate social responsibility* dan mekanisme *corporate governance* terhadap agresivitas pajak. Mekanisme *corporate governance* yang digunakan pada penelitian ini yaitu komite audit, kepemilikan manajerial, dan komisaris independen. Penelitian ini menggunakan ukuran perusahaan dan *leverage* sebagai variabel kontrol. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* dan diperoleh 54 sampel perusahaan yang sesuai kriteria selama tahun 2015-2016. Pengujian hipotesis pada penelitian ini menggunakan teknik analisis regresi berganda.

Hasil penelitian ini menunjukkan bahwa secara simultan pengungkapan *corporate social responsibility*, komite audit, kepemilikan manajerial, komisaris independen berpengaruh signifikan terhadap agresivitas pajak. Namun, secara parsial tiga hipotesis ditolak karena tidak berpengaruh signifikan. Hanya kepemilikan manajerial yang berpengaruh terhadap agresivitas pajak, namun arah koefisien regresi tidak searah dengan hipotesis sehingga variabel kepemilikan manajerial juga ditolak. Ukuran perusahaan signifikan terhadap agresivitas pajak, sedangkan *leverage* berpengaruh negatif signifikan terhadap agresivitas pajak.

Kata kunci: Pengungkapan *Corporate Social Responsibility*, Mekanisme *Corporate Governance*, Agresivitas Pajak

ABSTRACT

This research was conducted to test the influence of disclosure of corporate social responsibility and corporate governance mechanism on tax aggressiveness. Corporate governance mechanisms used in this study that is the audit committee, managerial ownership, and the independent commissioner. This research uses size of company and leverage as the variable control. Sampling technique used was purposive sampling and retrieved samples of the 54 companies that fit the criteria during the years 2015-2016. Hypotheses testing in this study using multiple regression analysis techniques.

The results of this research show that the simultaneous disclosure of corporate social responsibility, the audit committee, managerial ownership, and the independent commissioner have effect significant on tax aggressiveness. But partially, three hypotheses are rejected because they have no significant effect. Only managerial ownership has an effect on tax aggressiveness, but the direction of a regression coefficient is not aligned with hypotheses so it is rejected. In this study, the control variable that is the size of company is not significant effect on tax aggressiveness, while leverage has a significant negative effect on tax aggressiveness.

Keywords: Corporate Social Responsibility Disclosure, Corporate Governance Mechanism, Tax Aggressiveness