

INTISARI

Penelitian ini bertujuan untuk menganalisis Pengaruh Mekanisme *Corporate Governance*, Profitabilitas, *Leverage*, dan Manajemen Laba terhadap Agresivitas Pajak. Penelitian ini menggunakan sampel perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2014-2017. Metode pemilihan sampel menggunakan purposif sampling sehingga pengambilan sampel berjumlah 52 yang terdiri dari 17 perusahaan. Alat analisis yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa profitabilitas berpengaruh positif terhadap agresivitas pajak. Sedangkan, Komite Audit, Komisaris Independen, *leverage*, dan manajemen laba tidak berpengaruh terhadap agresivitas pajak.

Kata kunci : Komite Audit, Komisaris Independen, Profitabilitas, *Leverage*, Manajemen Laba, dan Agresivitas Pajak.

ABSTRACT

This study aims to analyze the effect of corporate governance mechanism, profitability, leverage, and profit management on tax aggressiveness. The sampel of this study are mining companies listed on the Indonesia Stock Exchange in the year of 2014-2017. The sample selection method uses purposive sampling, the sample selected are 52 from 17 companies. The analytical tool used is multiple linear regression analysis.

The results of this study indicate that profitability has a positive effect on tax aggressiveness. Meanwhile, audit committees, independent commissioners, leverage, and earnings management have no effect on tax aggressiveness.

Keywords: Audit Committee, Independent Commissioner, Profitability, Leverage, Earnings Management, and Tax Aggressiveness.