

INTISARI

Penelitian ini menguji pengaruh Profitabilitas, *Good Corporate Governance* yang terdiri dari Ukuran Dewan Komisaris, Komite Audit, Dewan Direksi dan pengungkapan *Corporate Social Responsibility* terhadap Tindakan Pajak Agresif, studi empiris pada perusahaan pertambangan yang terdaftar di BEI tahun 2010-2014. Metode penentuan sampel menggunakan metode *purposive sampling* dan diperoleh sampel 15 perusahaan.

Analisis data menggunakan analisis regresi linear berganda untuk menganalisis pengaruh profitabilitas, mekanisme *good corporate governance* yang terdiri dari ukuran dewan komisaris, komite audit, dewan direksi dan pengungkapan *corporate social responsibility*. Proses analisis menggunakan bantuan program SPSS versi 15.0. Hasil penelitian ini menunjukkan bahwa profitabilitas berpengaruh negative sedangkan ukuran dewan komisaris berpengaruh positif dan signifikan. Kemudian komite audit, dewan direksi dan *corporate social responsibility* tidak berpengaruh signifikan terhadap tindakan pajak agresif.

Kata Kunci : Profitabilitas, *Good Corporate Governance*, *Corporate Social Responsibility* dan Pajak Agresif

ABSTRACT

This study examined the influence of profitability, good corporate governance consists of independent directors, the Audit Committee, Directors and Corporate Social Responsibility Disclosure Aggressive Tax Measures, an empirical study on mining companies listed on the Stock Exchange in 2010-2014. The sampling method using purposive sampling method and obtained a sample of 15 companies.

Analysis of data using multiple linear regression analysis to analyze the effect of profitability, good corporate governance mechanism consisting of the size of the independent directors, audit committees, directors and corporate social responsibility. Process analysis using SPSS version 15.0. These results indicate that the negative impact profitability while independent directors significantly and positive effect. Then the audit committee, directors and corporate social responsibility no significant effect on aggressive tax measures.

Keywords: Profitability, Good Corporate Governance, Corporate Social Responsibility and Aggressive Tax