

INTISARI

Penelitian ini bertujuan untuk memberikan bukti empiris mengenai hubungan *corporate social responsibility*, agresivitas pelaporan keuangan terhadap agresivitas pajak dengan *good corporate governance* sebagai variabel pemoderasi. *Good Corporate Governance* diproksikan dengan komisaris independen dan komite audit. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014-2015. Pengambilan sampel menggunakan metode *purposive sampling* dan diperoleh sampel sejumlah 128 perusahaan. Data diperoleh dari Bursa Efek Indonesia kantor wilayah Yogyakarta dan *website* www.idx.co.id, data yang dianalisis dalam penelitian ini diolah dari *annual report* dan *financial reporting* perusahaan. Teknik analisis yang digunakan untuk pengujian adalah regresi berganda menggunakan SPSS 22.0. Hasil penelitian menunjukkan bahwa *corporate social responsibility* dan agresivitas pelaporan keuangan berpengaruh positif terhadap agresivitas pajak. Komisaris independen dan komite audit tidak berpengaruh dalam memoderasi hubungan agresivitas pelaporan keuangan dengan agresivitas pajak.

Kata kunci: *corporate social responsibility*, agresivitas pelaporan keuangan, agresivitas pajak, komisaris independen, komite audit

ABSTRACT

This study aims to examine the empirical evidence related to relationship analysis of corporate social responsibility and financial reporting aggressiveness towards tax aggressiveness with good corporate governance as moderating variable. Good corporate governance which is proxied by board of independence commissioner and audit committee. The population used in this study are manufacturing companies listed on Indonesia Stock Exchange during 2014 until 2015. Sampling method that use is purposive sampling. The number of samples in this study are 128 samples. Data obtained from Indonesia Stock Exchange office area Yogyakarta and www.idx.co.id, the data analyzed in this study compiled from the annual report and financial statements of the company. Analysis technique used were multiple regression analysis by SPSS 22.0. The result reveal corporate social responsibility and financial reporting aggressiveness degree of tax aggressiveness. Board of independence commissioners and audit committee as the moderating variable have no influence between financial reporting aggressiveness and tax aggressiveness.

Keywords: corporate social responsibility, financial reporting aggressiveness, tax aggressiveness, board of independence commissioner, audit committee