

ABSTRAK

Judul : Pengaruh Koneksi Politik, dan *Good Corporate Governance* Terhadap Agresivitas Pajak (*Tax Aggressiveness*)
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Penelitian ini bertujuan untuk mengidentifikasi dan menganalisis tentang pengaruh koneksi politik dan *good corporate governance* terhadap agresivitas pajak (*tax aggressiveness*). Koneksi politik proksi yang diambil adalah dewan direksi dan dewan komisaris, *Good Corporate Governance (GCG)* yang diambil untuk pengujian ini adalah proporsi struktur dewan komisaris, komite audit, dan kualitas audit terhadap agresivitas pajak. Metodologi yang digunakan dalam penelitian ini adalah menggunakan analisis regresi data panel. Penelitian dilakukan pada 193 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Dengan menggunakan *purposive sampling*, yang dijadikan sampel penelitian dengan pengamatan selama 5 (lima) tahun periode 2016-2020.

Berdasarkan hasil pengujian, ditemukan bahwa H_1 , H_3 , H_4 dan H_5 diterima, yaitu koneksi politik dewan direksi, struktur dewan komisaris, komite audit, dan kualitas audit berpengaruh terhadap agresivitas pajak. Sedangkan H_2 ditolak, yaitu koneksi politik dewan komisaris tidak berpengaruh terhadap agresivitas pajak. Hal tersebut mengindikasikan bahwa dewan komisaris cenderung menghindari agresivitas pajak. Perusahaan yang memiliki keterkaitan politik cenderung mematuhi peraturan perpajakan yang berlaku untuk meningkatkan citra perusahaan sebagai wajib pajak yang patuh. Meskipun ada hubungan politik yang dibangun dengan pemerintah dan parlemen, dalam hal perpajakan dewan komisaris tidak mempertimbangkan kepentingan pribadi, namun untuk menandakan efektivitas pemantauan yang dilakukan oleh dewan komisaris guna menyelaraskan kepentingan direksi dan dewan komisaris dalam hal perpajakan untuk tujuan jangka panjang perusahaan. Dan secara simultan antara koneksi politik dan *good corporate governance* berpengaruh terhadap agresivitas pajak (*tax aggressiveness*).

Kata Kunci : Koneksi politik, *Good Corporate Governance*, Agresivitas Pajak (*Tax Aggressiveness*)

ABSTRACT

Title : The Effect of Political Connections, and Good Corporate Governance on Tax Aggressiveness
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This study aims to identify and analyze the effect of political connections and good corporate governance on tax aggressiveness. The proxy political connection taken is the board and the board of commissioners, Good Corporate Governance (GCG) taken for this test is the proportion of the structure of the board of commissioners, audit committee, and audit quality to tax aggressiveness. The methodology used in this research is using panel data regression analysis. The study was conducted on 193 manufacturing companies listed on the Indonesia Stock Exchange. By using purposive sampling, which is used as a research sample with observations for 5 (five) years for the 2016-2020 period.

Based on the test results, it was found that H_1 , H_3 , H_4 and H_5 were accepted, namely the political connection of the board of directors, the structure of the board of commissioners, the audit committee, and audit quality had an effect on tax aggressiveness. While H_2 is rejected, namely the political connection of the board of commissioners has no effect on tax aggressiveness. This indicates that the board of commissioners tends to avoid tax aggressiveness. Companies that have political ties tend to comply with applicable tax regulations to improve the company's image as compliant taxpayers. Although there is a political relationship built with the government and parliament, in terms of taxation the board of commissioners does not consider personal interests, but to indicate the effectiveness of monitoring carried out by the board of commissioners in order to align the interests of the board of directors and the board of commissioners in tax matters for the company's long-term goals. And simultaneously between political connections and good corporate governance affect tax aggressiveness (tax aggressiveness).

Keywords: Political connection, Good Corporate Governance, Tax Aggressiveness