

ABSTRAK

Pengaruh Good Corporate Governance, Accounting Prudence dan Profitabilitas terhadap Tindakan Pajak Agresif Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Periode 2011 -2015

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh Jumlah Dewan Komisaris, Jumlah Dewan Direksi, Jumlah Komite Audit, *Accounting Prudence* dan Profitabilitas secara parsial dan simultan terhadap Tindakan Pajak Agresif.

Jenis penelitian yang dilakukan penulis adalah penelitian kausalitas. Jenis data yang digunakan adalah data sekunder. Teknik pengumpulan data yang dilakukan penulis adalah metode dokumenter yaitu pengumpulan data yang dilakukan dengan mempelajari catatan-catatan atau dokumen perusahaan (data sekunder) serta studi pustaka dari berbagai literatur dan sumber- sumber lainnya yang memberikan informasi tentang *Good Corporate Governance, Accounting Prudence* dan Profitabilitas.

Metode analisis data yang digunakan metode analisa kuantitatif yaitu dengan mengumpulkan, mengolah, dan menginterpretasikan data yang diperoleh sehingga memberi keterangan yang benar dan lengkap untuk pemecahan masalah yang dihadapi.

Berdasarkan hasil penelitian yang dilakukan, penulis dapat menyimpulkan bahwa Secara simultan, hasil penelitian ini menunjukkan bahwa ada pengaruh yang signifikan antara variabel independen Ukuran Dewan Komisaris, Ukuran Dewan Direksi, *Jumlah Komite Audit*, dan *Corporate Sosial Responsibility (CSR)* berpengaruh signifikan terhadap variabel dependen Tindakan Pajak Agresif perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia, disesuaikan dengan kebutuhan masing-masing perusahaan walaupun masih terdapat beberapa kendala dalam penerapan sistem yang digunakan.

Kata kunci : Good Corporate Governance, Dewan Komisaris, Dewan Direksi, Komite Audit, Accounting Prudence, Profitabilitas, Tindakan Pajak Agresif

ABSTRACT

Effect of Good Corporate Governance, Accounting Prudence and Profitability to Aggressive Tax Measures On Manufacturing Company Listed in Indonesia Stock Exchange Period 2011 -2015

This study aims to determine how the influence of Total Board of Commissioners, Board of Directors Number, Number of Audit Committee, Conservatism and Profitability and simultaneously to Aggressive Tax Measures.

Types of research by the author is a causality study. Data used is secondary data. Data collection techniques by the author is the documentary method of data collection is done by studying the records or documents of the company (secondary data) as well as literature from the literature and other sources that provide information about good corporate governance, board of commissioners, board of directors, audit committee concerned, accounting prudence and profitability

Data analysis method used quantitative analysis method is to collect, process, and interpret the data obtained so as to give correct and complete information for solving the problems encountered.

Based on the results of research conducted, the authors conclude that Simultaneously, the results of this study indicate that there is a significant relationship between the independent variable size of the Board of Commissioners, Board of Directors Number, Number of Audit Committee, Accounting Prudence and Profitability have a significant effect on the dependent variable Actions Aggressive Tax manufacturing companies listed in Indonesia Stock Exchange, tailored to the needs of each company although there are still some obstacles in the implementation of the system used.

Keywords : Good Corporate Governance, Board of Commissioners, Board of Directors, Audit Committee, Accounting Prudence, Profitability, Aggressive Tax