INTISARI

Penelitian ini bertujan untuk menguji pengaruh *good corporate governance*(dewan komisaris, dewan direksi, komisaris independen dan komite audit) terhadap tindakan pajak agresif yang diukur menggunakan *effective tax rates* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Populasi dalam penelitian ini adalah seluruh perusahaan yang terdaftar di Bursa Efek Indonesia (BEI). Sampel yang diambil adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2009 sampai 2013. Total sampel penelitian ini adalah 21 perusahaan manufaktur yang ditentukan melalui *purposive sampling*. Teknik analisis dalam penelitian ini menggunakan teknik analisis regresi berganda. Sebelum data diolah, dilakukan uji asumsi klasik terlebih dahulu. Hasil pengujian menunjukkan bahwa tidak terdapat heteroskedastisitas, autokorelasi, dan multikolinearitas.

Hasil Pengujian *good corporate governance* terhadap tindakan pajak agresif menunjukkan bahwa dewan komisaris, dewan direksi dan komisaris independen menunjukkan adanya pengaruh terhadap tindakan pajak agresif.Sedangkan komite audit tidak berpengaruh terhadap tindakan pajak agresif yang dilakukan oleh perusahaan.

Kata kunci: *Good Corporate Governance*, *effective tax rates*, Tindakan Pajak Agresif.

ABSTRACT

This research is meant to test the influence of good corporate governance (board of commissioners, board of directors, independent commissioner, and audit committee) to the action of aggressive tax which is measured by using effective tax rates on the manufacturing companies which are listed in Indonesia Stock Exchange.

The population is all companies which are listed in Indonesia Stock Exchange. The samples are manufacturing companies which are listed in Indonesia Stock Exchange in 2009-2013 periods. 21 manufacturing companies have been determined as samples by using purposive sampling. The multiple regressions analysis technique is used as the research analysis technique. The classic assumption test has been done before the data is processed. The result of test shows that there is no heteroscedasticity, autocorrelation, and multicolonearity.

The result of good corporate governance test to the action of aggressive tax shows that the board of commissioners, board of directors, and independent commissioners show that the existence of influence to the action of aggressive tax. Meanwhile, the audit committee does not have any influence to the action of aggressive tax which has been conducted by the company.

Keywords: *Good Corporate Governance, Effective tax rates, The Action of Aggressive Tax.*