

Pengaruh good corporate governance, corporate social responsibility, ukuran perusahaan terhadap tindakan pajak agresif pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2012-2014 = The effect of good corporate governance, corporate social responsibility, firm size on tax aggressiveness in manufacturing companies listed in Indonesia Stock Exchange for the periods of 2012-2014

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Abstrak

Penelitian ini bertujuan untuk memberikan bukti empiris mengenai pengaruh ukuran dewan komisaris, ukuran dewan direksi, ukuran komite audit, pengungkapan corporate social responsibility, ukuran perusahaan terhadap tindakan pajak agresif. Obyek penelitian yang digunakan adalah perusahaan manufaktur yang terdaftar di bursa efek Indonesia pada tahun 2012-2014. Analisis dalam penelitian ini menggunakan regresi linier. Hasil dari penelitian ini adalah ukuran dewan komisaris, dan ukuran perusahaan berpengaruh positif signifikan terhadap tindakan pajak agresif, ukuran dewan direksi, ukuran komite audit, pengungkapan corporate social responsibility tidak berpengaruh terhadap tindakan pajak agresif.This study aims to provide empirical evidence of the effect of board of commissioners size, board of directors size, audit committees size, corporate social responsibility disclosure, firms size, on tax aggressiveness. The object of this research is manufacturing companies listed in Indonesia stock exchange in the period 2012 until 2014. Analysis tools in this research was linear regression. The result of this research are, board of commissioners size, dan firms size positively and significantly influenced tax aggressiveness, whereas board of directors size, audit committees size, corporate social responsibility disclosure did not significantly influence tax aggressiveness.