

# ***THE EFFECT OF POLITICAL CONNECTION ON TAX AGGRESSIVENESS WITH THE AUDIT COMMITTEE EXPERTISE AS MODERATOR***

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## ***Abstract***

*This study aims to determine the effect of political connection on tax aggressiveness with the audit expertise committee as the moderator variable. This study also uses return on assets, leverage and firm size as control variables. Tax aggressiveness as the dependent variable is proxied by the measurement of ABTD. Political connection as an independent variable is proxied by political connection board of commissioners and political connection board of directors. This study uses secondary data in the form of company annual reports with a sample of 69 non-financial state-owned companies. The analysis method used is panel data linear regression analysis with the random effect data method and using STATA version 12. Based on the results of data analysis it can be concluded that if the political connection board of directors has no effect on tax aggressiveness then the political connection board of commissioners has a positive effect and significant to the tax aggressiveness. For the moderator variable in this study, the audit expertise committee was unable to moderate the relationship between political connection and tax aggressiveness*

**Keywords:** *Political connection Board of Commissioners, Political connection Board of Directors, Tax Aggressiveness, Committee Audit Expertise.*

# **PENGARUH *POLITICAL CONNECTION* TERHADAP *TAX AGGRESIVENESS* DENGAN KOMITE *AUDIT EXPERTISE* SEBAGAI MODERATOR**

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## **Abstrak**

Penelitian ini bertujuan untuk mengetahui pengaruh dari *political connection* terhadap *tax aggressiveness* dengan komite *audit expertise* sebagai variabel moderator. Penelitian ini juga menggunakan *return on assets*, *leverage* dan *firm size* sebagai variabel kontrol. *Tax aggressiveness* sebagai variabel dependen diproksikan dengan pengukuran ABTD. *Political connection* sebagai variabel independen diproksikan dengan *political connection board of commissioners* dan *political connection board of directors*. Penelitian ini menggunakan data sekunder berupa laporan tahunan perusahaan dengan sampel penelitian berjumlah 69 perusahaan BUMN non-keuangan. Metode analisis yang digunakan adalah analisis regresi linear data panel dengan metode data *random effect* dan menggunakan STATA versi 12. Berdasarkan hasil analisis data dapat disimpulkan jika *political connection board of directors* tidak memiliki pengaruh terhadap *tax aggressiveness* lalu untuk *political connection board of commissioners* memiliki pengaruh positif dan signifikan terhadap *tax aggressiveness*. Untuk variabel moderator dalam penelitian ini, komite *audit expertise* tidak dapat memoderasi hubungan antara *political connection* dengan *tax aggressiveness*

**Kata kunci:** *Political connection Board of Commissioners, Political connection Board of Directors, Tax Aggressiveness, Komite Audit Expertise*