

CORPORATE GOVERNANCE MODERATED AGGRESSIVENESS FINANCIAL REPORTING ON AGGRESSIVENES TAX

By Siti Azizah

Abstract

The purpose of this study is to examine the influence of aggressiveness financial reporting on aggressiveness tax, corporate governance as a moderating variable, leverage and profitability as controlling variable. In this research, aggressiveness tax measured by Cash Effective Tax Rate (CETR) for Model 1 and Book Tax Different (BTD) for Model 2, aggressiveness financial reporting measured by Modified Jones Model 1995, corporate governance measured by proportion of independen director, audit committee, institutional ownership used Principal Component Analysis (PCA) method. The population of this research is manufacturing firms that listed in Indonesian Stock Exchange period 2016 – 2018. Samples selected by purposive sampling and collected 158 data sample. Testing the hypothesis in this study used Multiple Linear Regression Analysis using SPSS version 25 analysis tool with a significant level of 5% (0.05). The results of this study indicate: (1) aggressiveness financial reporting has a positive significant influence on aggressiveness tax; and (2) corporate governance cannot weaken the relation between aggressivenesss financial reporting on aggressiveness tax.

Keywords : Aggressiveness Tax, Aggressiveness Financial Reporting, Corporate Governance, Leverage, Profitability

CORPORATE GOVERNANCE MEMODERASI AGRESIVITAS PELAPORAN KEUANGAN TERHADAP AGRESIVITAS PAJAK

Oleh Siti Azizah

Abstrak

Penelitian ini dilakukan untuk menguji pengaruh agresivitas pelaporan keuangan terhadap agresivitas pajak, *Corporate Governance* sebagai variabel moderasi, *leverage* dan profitabilitas sebagai variabel kontrol. Dalam penelitian ini agresivitas pajak diukur dengan menggunakan *Cash Effective Tax Rate* (CETR) dan *Book Tax Different* (BTD), agresivitas pelaporan keuangan diukur dengan Modified Jones Model 1995, *Corporate Governance* diukur dengan proporsi direktur independen, komite audit, kepemilikan institusional dengan metode *Principal Component Analysis* (PCA). Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016 – 2018. Sampel dipilih dengan metode *purposive sampling* dan terkumpul 158 sampel data. Pengujian hipotesis dalam pengujian ini menggunakan Analisis Regresi Linear Berganda dengan program SPSS versi 25 dan tingkat signifikansi sebesar 5% (0,05). Hasil dari pengujian diperoleh hasil bahwa: 1) agresivitas pelaporan keuangan berpengaruh positif signifikan terhadap agresivitas pajak; 2) *corporate governance* tidak mampu memperlemah hubungan agresivitas pelaporan keuangan terhadap agresivitas pajak.

Kata Kunci : Agresivitas Pajak, Agresivitas Pelaporan Keuangan, *Corporate Governance*, *Leverage*, Profitabilitas