

ABSTRACT

This research investigates the effect of good corporate governance on the tax management. Good corporate governance are proxied by the Board of Commissioners, independent Commissioner and compensation of Board of Commissioners and Board of Directors. While the proxy for tax management using the effective tax rates (ETR). The sample used is a sub sector company of plantation that is listed in the IDX within period 2012-2016.

Data analysis techniques in this research uses quantitative analysis of the data panel regression. The purpose of this research is to know whether there is significant effect of each corporate governance proxy on the tax management. And to know the significant effect simultaneously of overall corporate governance proxies on the tax management.

The results of this research indicates that is simultaneously the Board of Commissioners, independent Commissioners and compensation of Board of Commissioners and Board of Directors have significant effect on tax management. The proportion of Board of Commissioners do not significant effect on tax management. Meanwhile independent Commissioners and compensation of the Board of Commissioners and Board of Directors have significant effect on tax management.

Keyword : *good corporate governance, board of commissioners, independent commissioners, compensation, tax management, effective tax rate*