ABSTRACT

Tax aggressiveness is an action to reduce taxable income through tax planning both legally and illegally. For companies, tax is considered as a burden that can reduce the amount of profit so that causes the company to look for ways to reduce the tax burden, and one of them is through tax aggressiveness.

This study aims to determine the effect of corporate governance, corporate social responsibility disclosure, and leverage simultaneously and partially on the tax aggressiveness of companies incorporated into the SRI-KEHATI index in 2014-2016.

The population of this study is companies incorporated into the SRI-KEHATI index listed on the Indonesia Stock Exchange for the 2014-2016 period. The sample selection technique used in this study was purposive sampling and obtained as many as 33 samples, consisting of 11 companies. The analytical method used in this study is panel data analysis using eviews version 9.0 software by doing several stages of testing.

Based on the results of the study show that simultaneously corporate governance, corporate social responsibility disclosure, and leverage affect the tax aggressiveness. Partially, an independent variable leverage influence tax aggressiveness. While the board of commissioners, corporate social responsibility disclosure and audit committee variables and institutional ownership do not affect tax aggressiveness.

Based on the research, it is expected that the company can continue to improve and implement corporate governance in the company, paying attention to the level of leverage in the future so that the company's financial condition is maintained. And it is expected that the company will be able to reduce or not even engage in tax aggressiveness even if the company's financial condition is good or bad.

Keywords*: Tax aggressiveness, corporate governance (independent board of commissioners, audit committee, institutional ownership), corporate social responsibility, leverage*