

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan pengendali, proporsi komisaris independen, ukuran komite audit, profitabilitas, tingkat utang, ukuran perusahaan dan *corporate social responsibility* terhadap tindakan pajak agresif.

Populasi dalam penelitian ini adalah seluruh perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2012-2016. Teknik pengambilan sampel ini menggunakan *purposive sampling* dan diperoleh 10 sampel perusahaan pertambangan. Teknik analisa dalam penelitian ini yang digunakan adalah analisa regresi linear berganda. Data yang digunakan adalah data sekunder diperoleh dari website resmi Bursa Efek Indonesia [www.idx.com](http://www.idx.com). Proses analisis menggunakan SPSS 16.0. Tindakan pajak agresif diukur menggunakan ETR (*Effektive Tax Rate*).

Hasil penelitian ini menunjukkan bahwa kepemilikan pengendali, ukuran komite audit, profitabilitas, ukuran perusahaan berpengaruh negatif tidak signifikan terhadap tindakan pajak agresif. Proporsi komisaris independen, dan *corporate social responsibility* berpengaruh positif tidak signifikan terhadap tindakan pajak agresif. Sedangkan tingkat utang berpengaruh positif signifikan terhadap tindakan pajak agresif.

**Kata Kunci:** *Corporate governance, corporate social responsibility, kepemilikan pengendali, tindakan pajak agresif*

## **ABSTRACT**

*This study aims to determine the effect of controlling ownership, the proportion of independent commissioners, the size of audit committee, profitability, debt level, firm size and corporate social responsibility towards aggressive tax action.*

*The population in this study are all mining companies listed in Indonesia Stock Exchange (BEI) in 2012-2016. This sampling technique using purposive sampling and obtained 10 samples of mining companies. Analysis technique in this research which used is multiple linear regression analysis. The data used is secondary data obtained from the official website of Indonesia Stock Exchange www.idx.com. The analysis process uses SPSS 16.0. Aggressive tax measures are measured using ETR (Effective Tax Rate).*

*The results of this study indicate that controlling ownership, audit committee size, profitability, firm size negatively influence no significant effect on aggressive tax action. The proportion of independent commissioners, and corporate social responsibility positively insignificant effect on aggressive tax action. While the debt level has a significant positive effect on aggressive tax action.*

**Keywords:** *Aggressive tax action, controlling ownership, corporate governance, corporate social responsibility*