

ABSTRAKSI

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* dan *Islamic Corporate Governance* terhadap Agresivitas Pajak. Populasi dalam penelitian ini adalah perusahaan Bank Umum Syariah (BUS) yang ada di Indonesia periode 2016 – 2019. Pengambilan sampel menggunakan metode *purposive sampling* dan terpilih 10 perusahaan dengan total sampel 40 data penelitian. Analisis data menggunakan teknik analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa *Good corporate governance* pada proporsi komisaris independen dan kepemilikan institusional berpengaruh negatif terhadap agresivitas pajak, sedangkan proporsi kepemilikan manajerial berpengaruh positif dan signifikan terhadap agresivitas pajak, dan variabel *Islamic corporate governance* berpengaruh positif dan signifikan terhadap agresivitas pajak.

Kata Kunci : Komisaris Independen, Kepemilikan Institusional, Kepemilikan Manajerial, *Islamic Corporate Governance* dan Agresivitas Pajak.



ABSTRACT

This study aims to examine the effect of Good Corporate Governance and Islamic Corporate Governance on Tax Aggressiveness. The population in this study is a Sharia Commercial Bank (BUS) companies in Indonesia for the period 2016 - 2019. A purposive sampling method used in this study. 10 BUS companies were selected with a total sample of 40 research data. The multiple linear regression analysis techniques were used for data analysis. This study reveals that that good corporate governance on the proportion of independent commissioners and institutional ownership had a negative effect on tax aggressiveness, while the proportion of managerial ownership had a positive and significant effect on tax aggressiveness. Besides, the Islamic corporate governance variable had a positive and significant effect on tax aggressiveness.

Keywords: Independent Commissioner, Institutional Ownership, Managerial Ownership, Islamic Corporate Governance and Tax Aggressiveness.

