

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *corporate governance* dan *corporate social responsibility* terhadap tindakan pajak agresif dengan manajemen laba sebagai variabel intervening. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2011-2013. Metode pemilihan sampel menggunakan metode *puposive sampling* dan diperoleh sampel sejumlah 62 perusahaan. Teknik analisis menggunakan regresi linear berganda.

Hasil dari penelitian ini menunjukkan bahwa CSR berpengaruh terhadap manajemen laba, sedangkan ukuran dewan komisaris, ukuran dewan direksi, ukuran komite audit tidak berpengaruh terhadap manajemen laba. Hasil penelitian yang lain menunjukkan bahwa ukuran dewan komisaris dan manajemen laba berpengaruh terhadap tindakan pajak agresif, sedangkan ukuran dewan direksi, ukuran komite audit, CSR tidak berpengaruh terhadap tindakan pajak agresif.

Kata kunci : tata kelola perusahaan, tanggung jawab sosial, manajemen laba, tindakan pajak agresif.

ABSTRACT

This study aimed to examine the effect of corporate governance and corporate social responsibility through earnings management as a mediator (mediation). The population of this research is manufacturing companies listed on the Stock Exchange the period 2011-2013. By using purposive sampling method, acquired 62 companies that the research samples. The method of analysis of this study used linear regression analysis.

The result of this study showed that Corporate Social Responsibility affects on earnings management, While the size of the board of comissioner, the size of the board of directors, the size of auditing committee did not affects on earnings management. The result of this study each other showed that the size of the board of comissioner and earnings management affects on tax aggressiveness, While the size of the board of directors, the size of auditing committe, and corporate social responsibility did not affects on tax aggressiveness.

Keywords: *corporate governance, corporate social responsibility, earnings management, tax aggressiveness*