

PENGARUH CORPORATE GOVERNANCE DAN TRANSFER PRICING TERHADAP AGRESIVITAS PAJAK

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate governance* dan *transfer pricing* terhadap agresivitas pajak. Penelitian dilakukan pada Perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019. Jenis penelitian ini adalah penelitian kuantitatif dengan metode sampel adalah *purposive sampling*. Metode yang digunakan dalam menganalisis data dalam penelitian ini menggunakan uji hipotesis regresi linear berganda. Berdasarkan hasil analisis diperoleh hasil bahwa variabel *Corporate Governance* yang diproksikan dengan dewan komisaris independen, dan komite audit tidak berpengaruh terhadap agresivitas pajak. Sedangkan variabel *Corporate Governance* yang diproksikan dengan kepemilikan institusional berpengaruh terhadap agresivitas pajak. Variabel *transfer pricing* tidak berpengaruh terhadap agresivitas pajak.

Kata Kunci : Dewan Komisaris Independen, Komite Audit, Kepemilikan Institusional, Transfer Pricing, Agresivitas Pajak

THE EFFECT OF CORPORATE GOVERNANCE AND TRANSFER PRICING ON TAX AGGRESSIVITY

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ABSTRACT

This study aims to examine the effect of corporate governance and transfer pricing on tax aggressiveness. The research was conducted at mining companies listed on the Indonesia Stock Exchange for the period 2015-2019. This type of research is a quantitative study with the sample method is purposive sampling. The method used in analyzing the data in this study is using multiple linear regression hypothesis testing. Based on the results of the analysis, the results show that the Corporate Governance variable which is proxied by the independent board of commissioners and the audit committee has no effect on tax aggressiveness. Meanwhile, the Corporate Governance variable which is proxied by institutional ownership has an effect on tax aggressiveness. Transfer pricing variable has no effect on tax aggressiveness.

Keywords: Independent Board of Commissioners, Audit Committee, Institutional Ownership, Transfer Pricing, Tax Aggressiveness