

Analysis of Tax Aggressiveness in GCG System

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Abstrak: Tujuan saka panliten iki yaiku kanggo ndeleng kepiye efektifitas tata kelola perusahaan, sing diukur dening komisarisi independen lan komite audit, mengaruhi agresivitas pajak, disusul profitabilitas, sing diukur saka pengembalian aset. Tarif pajak efektif digunakake kanggo netepake agresi pajak, sing dadi variabel gumantung ing panliten iki. Teknik kuantitatif digunakake kanggo ngembangake panliten iki. Jumlah sampel sing digunakake ing panliten iki yaiku 102 data saka 17 bisnis sektor industri dasar lan kimia sing didaftar sebagian utawa bebarengan ing Bursa Efek antarane taun 2015 nganti 2020. Sampling purposive digunakake minangka metodologi sampel. Eviews versi 9 digunakake kanggo ngolah data sing dikumpulake saka sumber sekunder. Regresi data panel dipunginakaken kangge nganalisis data wonten ing panaliten menika. Miturut asil tes, komisarisi independen duwe pengaruh negatif sing signifikan marang agresivitas pajak, dene panitia audit ora duwe pengaruh, lan bathi duwe pengaruh positif sing gedhe marang agresivitas pajak. Nanging, agresivitas pajak dipengaruhi dening komisarisi independen, komite audit, lan bathi ing wektu sing padha.

Kata Kunci: Sistem GCG, Pajak, Agresivitas

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