

**PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* DAN STRUKTUR  
*CORPORATE GOVERNANCE* TERHADAP AGRESIVITAS PAJAK (Studi  
Empiris pada Perusahaan Pertambangan yang Terdaftar di BEI Tahun  
2012-2016)**

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility*, komisaris independen, kepemilikan institusional, komite audit terhadap agresivitas pajak perusahaan pertambangan yang terdaftar di BEI 2012-2016. Variabel dependen yang digunakan yaitu agresivitas pajak yang diprosikan dengan *Effective Tax Rates* (ETR). Sedangkan variabel independen terdiri dari *corporate social responsibility*, komisaris independen, kepemilikan institusional, dan komite audit.

Populasi dalam penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) 2012-2016. Teknik dalam pengambilan sampel adalah *purposive sampling* dan diperoleh sampel sebanyak 9 perusahaan dengan total 45 observasi. Analisis data dilakukan dengan analisis regresi berganda menggunakan program SPSS versi 25.

Hasil penelitian ini secara simultan menunjukkan bahwa *corporate social responsibility*, komisaris independen, kepemilikan institusional, komite audit berpengaruh signifikan terhadap agresivitas pajak. Sedangkan, secara parsial hasil penelitian ini menunjukkan bahwa variabel kepemilikan institusional berpengaruh terhadap agresivitas pajak, sedangkan variabel *corporate social responsibility*, komisaris independen, dan komite audit tidak berpengaruh terhadap agresivitas pajak pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2012-2016.

**Katakunci : *Corporate Social Responsibility*, Komisaris Independen, Kepemilikan Institusional, Komite Audit dan Agresivitas Pajak.**

***EFFECT OF CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE GOVERNANCE STRUCTURE ON TAX AGRESIVITY (Empirical Study on Mining Companies Listed on the IDX Period 2012-2016)***

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**ABSTRACT**

*This study aims to examine the effect of corporate social responsibility, independent commissioners, institutional ownership, audit committees on the tax aggressiveness of mining companies listed on the Indonesia Stock Exchange 2012-2016. The dependent variable used is tax aggressiveness which is predicted by Effective Tax Rates (ETR). While the independent variables consisted of corporate social responsibility, independent commissioners, institutional ownership, and audit committees.*

*The population in this study are mining companies listed on the Indonesia Stock Exchange (IDX) 2012-2016. The technique in sampling was purposive sampling and obtained a sample of 9 companies with a total of 45 observations. Data analysis was carried out by multiple regression analysis using the SPSS version 25 program.*

*The results of this study simultaneously show that corporate social responsibility, independent commissioners, institutional ownership, audit committees have a significant effect on tax aggressiveness. Meanwhile, partially the results of this study indicate that institutional ownership variables influence the aggressiveness of taxes, while the variables of corporate social responsibility, independent commissioners, and audit committees do not affect the tax aggressiveness of mining companies listed on the Indonesia Stock Exchange in 2012-2016.*

**Katakunci : *Corporate Social Responsibility, Independent Commissioner, Institutional Ownership, Audit Committee and Tax Aggressiveness.***