

INTISARI

Penelitian ini bertujuan memberikan bukti empiris pengaruh *corporate social responsibility* (CSR), *good corporate governance* (GCG), dan reputasi auditor eksternal terhadap agresivitas pajak. Objek dalam penelitian adalah industri perbankan yang terdaftar di Bursa Efek Indonesia untuk periode 2016-2017. Jumlah sampel yang digunakan adalah 60 sampel. Metode pemilihan sampel dalam penelitian ini menggunakan *purposive sampling method*.

Vaariabel dependen penelitian ini adalah agresivitas pajak perbankan yang diprosikan dengan *Effective Tax Rate* (ETR). Variabel independen penelitian adalah CSR, GCG, dan reputasi auditor eksternal. GCG diwakilkan oleh *self assessment* dan proporsi komisaris independen. Pengolahan data penelitian menggunakan *software* SPSS 21 dengan metode analisis regresi berganda.

Hasil penelitian menunjukkan bahwa CSR berpengaruh signifikan terhadap agresivitas pajak perbankan. Sedangkan GCG dan reputasi auditor eksternal tidak berpengaruh terhadap agresivitas pajak.

Kata Kunci: Agresivitas pajak, CSR, GCG, *self assessment*, komisaris independen, dan reputasi auditor

ABSTRACT

The aim of this research is to obtain empirical evidence of the influence of corporate social responsibility (CSR), good corporate governance (GCG), and external auditor reputation to tax aggressiveness. The sample that used in this research are banking companies in listed in Indonesia Stock Exchange (BEI) for period 2016-2017. This research employs 60 samples. The selecting method for this research use purposive sampling method.

Dependent variable of this study is tax aggressivity which proxied by Effective Tax Rate (ETR). Independent variables of this study are CSR, GCG, and external auditor reputation. GCG is represented by self assessment and proportion of independent commissioner. The data in this research was processed using software SPSS 21 with multiple regression analysis method.

The result of this research indicates that CSR have negative significant effect for banking tax aggressiveness. While GCG and external auditor reputation do not have significant effect for banking tax aggressiveness.

Keywords: Tax Aggressiveness, CSR, GCG, self assessment, Independent Commissioner, and external auditor reputation