

ABSTRACT

This research is aimed toward testing the effect of corporate governance (CG) and corporate social responsibility (CSR) towards effective tax ratio (ETR) of companies. This research has two variables which is dependent variable and independent variable. Dependent variable consists of effective tax ratio while independent variable consists of corporate governance and corporate social responsibility. Effective tax ratio is used as a basis to measure tax aggressiveness of companies. This research has a population that is based on manufacturing companies that is listed in the Indonesian Stock Exchange (IDX) between the years of 2015 to 2017. The sample has 30 companies that is taken by purposive sampling. This research results in corporate social responsibility and corporate governance affecting the effective tax ratios of companies.

Keyword: Effective tax ratio, corporate governance, and corporate social responsibility.

INTISARI

Penelitian ini mempunyai tujuan untuk menguji hubungan dan efek antara Corporate governance (CG) dan Corporate Social Responsibility (CSR) terhadap Effective Tax Ratio (ETR) sebuah perusahaan. Penelitian ini memiliki dua variable yaitu dependen dan independen. Variable dependen terdiri dari Effective Tax Ratio sementara variable independen terdiri dari Corporate governance dan Corporate Social Responsibility. Effective Tax Ratio digunakan untuk melihat tingkat keagresifan pajak sebuah perusahaan. Penelitian ini memiliki populasi data yang berdasarkan perusahaan manufaktur yang terdaftar didalam Bursa Efek Indonesia (BEI) diantara tahun 2015-2017. Sampel penelitian ini terdiri dari 30 perusahaan yang dipilih menggunakan metode purposive sampling. Penelitian ini mengambil kesimpulan bahwa Corporate Social Responsibility dan Corporate governance mempengaruhi Effective Tax Ratio sebuah perusahaan.

Kata Kunci: Effective tax ratio, corporate governance, and corporate social responsibility