

TAX-004

**ANALISIS HUBUNGAN CORPORATE SOCIAL RESPONSIBILITY DAN
AGRESIVITAS PELAPORAN KEUANGAN TERHADAP AGRESIVITAS
PAJAK DENGAN GOOD CORPORATE GOVERNANCE SEBAGAI
VARIABEL PEMODERASI**

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ABSTRACT

This study aims to examine the empirical evidence related to relationship analysis of corporate social responsibility and financial reporting aggressiveness towards tax aggressiveness with good corporate governance as moderating variable. Good corporate governance which is proxied by board of independence commissioner and audit committee. The population used in this study are manufacturing companies listed on Indonesia Stock Exchange during 2014 until 2015. Sampling method that use is purposive sampling. The number of samples in this study are 128 samples. Data obtained from Indonesia Stock Exchange office area Yogyakarta and www.idx.co.id, the data analyzed in this study compiled from the annual report and financial statements of the company. Analysis technique used were multiple regression analysis by SPSS 22.0. The result reveal corporate social responsibility and financial reporting aggressiveness degree of tax aggressiveness. Board of independence commissioners and audit committee as the moderating variable have no influence between financial reporting aggressiveness and tax aggressiveness.

Keywords: *Corporate Social Responsibility, Financial Reporting Aggressiveness, Tax Aggressiveness, Board of Independence Commissioner, Audit Committee*