

## Analisis terhadap agresivitas pajak, agresivitas pelaporan keuangan, kepemilikan keluarga, dan tata kelola perusahaan di Indonesia = An analysis of tax aggressiveness, financial reporting aggressiveness, family ownership, and corporate governance in Indonesia

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### Abstrak

Penelitian ini membahas hubungan antara agresivitas pajak dan agresivitas pelaporan keuangan serta pengaruh kepemilikan keluarga dan tata kelola perusahaan terhadap agresivitas pajak dan agresivitas pelaporan keuangan. Penelitian ini menggunakan perusahaan manufaktur dan non manufaktur yang terdaftar dalam Bursa Efek Indonesia selama periode 2008-2012 sebanyak 101 perusahaan sehingga terdapat 505 total observasi.

Hasil penelitian menunjukkan terdapat hubungan positif antara agresivitas pajak dan agresivitas pelaporan keuangan. Kepemilikan keluarga terbukti berpengaruh positif terhadap agresivitas pajak namun tidak berpengaruh terhadap agresivitas pelaporan keuangan. Sementara tata kelola perusahaan tidak berpengaruh baik terhadap agresivitas pelaporan keuangan maupun agresivitas pajak.

.....This research discusses the relationship of tax aggressiveness and financial reporting aggressiveness and the effect of family ownership and corporate governance towards tax aggressiveness and financial reporting aggressiveness. This research is using 101 firms (manufacture and non-manufacture) that are listed in Indonesian Stock Exchange from 2008-2012 period as sample and resulting 505 observations in total. This research shows a positive relationship between tax aggressiveness and financial reporting aggressiveness. Family ownership is proven to have a direct positive effect towards tax aggressiveness but no significant relationship towards financial reporting aggressiveness. Meanwhile, corporate governance has no relationship neither with financial reporting aggressiveness nor with tax aggressiveness.