

# Pengaruh Public Ownership dan Komposisi Dewan Terhadap Agresivitas Pajak Perusahaan Publik di Indonesia = The Effect of Public Ownership and Boardsâ Composition on Tax Aggressiveness of Public Listed Companies in Indonesia

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## Abstrak

Paper ini meneliti hubungan antara kepemilikan publik dan komposisi dewan terhadap agresivitas pajak perusahaan publik di Indonesia. Sampel penelitian terdiri dari 2062 observasi selama periode 2005-2019. Dengan menggunakan metode System GMM dan proksi penghindaran pajak Henry & Sansing (2018), hasil studi menunjukkan kepemilikan publik secara empiris tidak terbukti berhubungan dengan tindakan agresif pajak pada full sample. Sementara pada profitable subsample hubungan kepemilikan publik terhadap agresivitas pajak menunjukkan hasil negatif signifikan dengan magnitude yang relatif kecil atau secara ekonomi tidak signifikan. Studi ini juga membuktikan bahwa proporsi dewan independen terbukti tidak berpengaruh terhadap perilaku perencanaan pajak agresif.

.....This paper examines the association between public ownership and boards composition on tax aggressiveness of public listed companies in Indonesia. We take sample consists of 2062 observations from 2005-2019. Utilizing System GMM method and Henry & Sansing (2018)measure for tax aggressivess, the result shows empirically there is no correlation evidence between public ownership and aggressive tax behaviour in the full sample. While there is negative relationship result between public ownership and tax aggressiveness for profitable subsample but the magnitude relatively small or economically insignificant. This study also proves that proportion of independent boards does not influence aggressive tax planning behaviour.