

ABSTRACT

The aim for this study is to examine the effect of corporate governance and ownership structure to tax aggressiveness. The dependent variable is tax aggressiveness and the independent variables are board of directors incentives, board of director compositions, audit committee independence, and managerial ownership.

Property and real estate companies listed on Indonesia Stock Exchange (IDX) for period 2016-2018 are as data source. Purposive sampling method is used with 69 total observation of sample. Data analysis techniques used multiple linear regression.

The results show that board of director incentives, audit committee independence and managerial ownership have a significantly positive effect on the tax aggressiveness. While, board of director compositions has a significantly negative effect on the tax aggressiveness.

Keywords: tax aggressiveness, board of director incentives, board of director compositions, audit committee independence, and managerial ownership.