

ABSTRACT

This study aims to examine the effect of institutional ownership, managerial ownership, and board size on corporate tax aggressiveness. This study uses tax aggressiveness as the dependent variable and institutional ownership, managerial ownership, and board size as independent variables.

This study applied panel data regression analysis using a sample of mining companies listed on the Indonesia Stock Exchange for the period 2018 to 2021. By using purposive sampling in selecting the sample, 92 research samples were obtained for four consecutive years (2018-2021).

Using a sample of companies listed on the Indonesia Stock Exchange, empirical evidence, mining companies listed between 2018 and 2021, this empirical research shows that institutional ownership has a significant and negative effect on corporate tax aggressiveness. Meanwhile, managerial ownership and board size do not have a significant relationship to corporate tax aggressiveness.

Keywords: Tax Aggressiveness, Institutional Ownership, Managerial Ownership, Size of the Board of Commissioners