

ABSTRACT

This research aims to analyze the factors of tax aggressiveness' behavior in the enterprise. Tax aggressiveness is conducting with accounting irregularities, because there are conflict of interest between the owner of company and management, also manager have an opportunity to manipulating financial statement. So, every companies need some corporate governance, such as the structure of board of commissioner and share ownership.

The population of this research is manufacturing companies listed on the Indoensia Stock Exchange (IDX) in 2017. This research used 96 sample company with a certain criteria. The main measurement that had been used for this study was Beneish M-Score and Effective Tax Rates (ETR). The result of this research is accounting irregularities have a positive influence on tax aggressiveness. Meanwhile, for moderating variabel, the structure of board of commissioner and share ownership are not significant, so both of them have not relationship between accounting irregularities and tax aggressiveness.

Keywords: tax aggressiveness, accounting irregularities, corporate governance, commissioner structure, share ownership.