

ABSTRACT

The measure of tax aggressiveness behaviour based on the magnitude of corporate goals to minimize the tax payments. The other conditions that can link to the tax aggressiveness is the firm goals which is considered to be a motivation factor for the firm in planning a small amount of taxes. The purpose of this reasearch is to know and to analyze the influence of corporate governance (board size and proportion of the independent board), CEO compensation (total compensation), CEO characteristics (age and tenure) and the profitability against tax aggressiveness at the manufacturing firms (listed on the BEI in the period of 2013-2016).

The dependent variable researched is tax aggresiveness while the Independent variable are corporate governance (board size and proportion of the independent board), CEO compensation (total compensation), CEO characteristics, (age and tenure), and the profitability (ROA). Population in this reasearch are all listed manufacturing firms (Go Public) in Bursa Efek Indonesia (BEI) in the period of 2013-2016 added up to 146 firms. The sampling method is purposive sampling that produces 32 firms. The data used is secondary data with the multiple linear regression analysis.

Based on the reasearch is concluded that the board size has a positive effect on tax aggressiveness. The proportion of independent board has a positive effect on tax aggressiveness. Total compensation does not influence the tax aggressiveness. Age does not influence on tax aggressiveness. Tenure has a positive effect on tax aggressiveness. Profitability has a positive effect on tax aggressiveness.

Keyword : governance corporate, Compensation CEO, CEO Characteristics, tax aggressive and profitability.