

ABSTRACT

This study aims to examine the influence of financial distress, board of independence commissioner and ownership structure to tax aggressiveness. Independent variables used in this study is financial distress, board of independence commissioner, majority shareholding structure, public shareholding structure and board shareholding structure while the dependent variable is tax aggressiveness measured by book tax differences. To obtain valid results, then performed test on each variables based on the hypothesis constructed.

This study use quantitative research design and secondary data from manufacturing companies listed on the Indonesian Stock Exchange. By using purposive sampling in the observation period 2013-2015, obtained 225 observations. Data were analyzed using multiple linier regression analysis. Criteria for firm are a manufacturing company, company financial statements use rupiah currency, and data supporting the implementation of research.

The result of this study showed that financial distress and majority shareholding structure has positively significant effect on tax aggressiveness. Meanwhile, board of independence commissioner has negatively significant effect on tax aggressiveness. In the other hand, public shareholding structure and board shareholding structure has no significant effect on tax aggressiveness.

Keywords: tax aggressiveness, financial distress, board of independence commissioner, ownership structure.