

ABSTRACT

The purpose of this research is to examine impact of the board of commissioners and directors toward tax aggressiveness. The independent variables are the independence of the board commissioners, the size of board commissioners, the size of board directors, and the number of joint meetings of the board commissioners and directors. The dependent variable is tax aggressiveness.

This research uses multiple linear regression method with secondary data obtained by purposive sampling method. The sample of this research is trade, service and investment companies which are listed on the Indonesia Stock Exchange in 2013-2018. Research data based on secondary data from financial statements and annual reports of sample.

The results of this research is indicate a negative influence between tax aggressiveness and the independence of the board of commissioners. The size of board commissioners, the size of board directors, and the number of joint meetings of board commissioners and directors do not have a significant effect on tax aggressiveness.

Keywords: tax aggressiveness, the size of board commissioners, the size of board directors, independent commissioners, joint meetings of board commissioners and director.