

## ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui secara empiris tentang *political connection*, jumlah direksi, kompensasi manajemen, kepemilikan manajerial, kepemilikan institusional dan kualitas auditor dalam memengaruhi agresivitas pajak. Penelitian ini menggunakan pendekatan kuantitatif dengan metode regresi berganda (*multiple regressions*). Hasil penelitian menunjukkan bahwa *political connection* berpengaruh pada agresivitas pajak. Sedangkan jumlah direksi, kompensasi manajemen, kepemilikan manajerial, kepemilikan institusional dan kualitas auditor tidak memengaruhi agresivitas pajak.

**Kata kunci:** *political connection*, jumlah direksi, kompensasi manajemen, kepemilikan manajerial, kepemilikan institusional, kualitas auditor, agresivitas pajak.

## ABSTRACT

The purpose of this study is to know empirically about political connections, the number of directors, management compensation, managerial ownership, institutional ownership and auditor quality in influencing tax aggressiveness. This research uses a quantitative approach with multiple regression methods (multiple regressions). The results showed that political connections is affect tax aggresiveness. But for variables of number of directors, management compensation, managerial ownership, institutional ownership and auditor quality did not affect tax aggressiveness.

**Keywords:** political connection, number of directors, management compensation, managerial ownership, institutional ownership, auditor quality, tax aggressiveness.