

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *managerial ownership* dan *political connection* terhadap agresivitas pajak dengan GCG sebagai variabel moderasi. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI tahun 2014-2018. Sampel sebanyak 325 diperoleh dengan menggunakan metode *purposive sampling*. Pengaruh *managerial ownership* dan *political connection* terhadap agresivitas pajak dengan GCG sebagai variabel moderasi dilakukan dengan analisis regresi moderasi. Pengujian ini menggunakan *software SPSS 26.0*. Hasil dari penelitian ini menunjukkan *managerial ownership* berpengaruh negatif terhadap agresivitas pajak, sedangkan *political connection* berpengaruh positif terhadap penghindaran pajak. Sebagai variabel moderasi GCG mampu memoderasi hubungan *managerial ownership* dengan agresivitas pajak dan juga *political connection* dengan agresivitas pajak.

Kata Kunci : *Managerial Ownership, Political Connection, Agresivitas Pajak, Good Corporate Governance*

ABSTRACT

The purpose of this research is to analyze how the influence of managerial ownership and political connection to tax aggressiveness with good corporate governance as moderating variable. Population in this research is manufacturing companies who registered at the Indonesia stock exchange in 2014-2018. The sample of this research is 325 selected using purposive sampling method. To test the effect of managerial ownership and political connection to tax aggressiveness with good corporate governance as moderating variable is done by moderate regression analysis. This test is done with the help of SPSS 26.0 Software. The result of this study indicate that the managerial ownership have a negative effect on tax aggressiveness, meanwhile the political connection have a positive effect on tax aggressiveness. Good corporate governance as moderating variable does moderate the relationship between the managerial ownership and political connection on tax aggressiveness.

Keywords : Managerial ownership, Political Connection, Tax Aggressiveness, Good Corporate Governance