

*Undergraduate Thesis
Accounting Study Program
Even Semester 2018/2019*

***THE EFFECTS OF OWNERSHIP STRUCTURES AND BOARD OF
DIRECTORS' CHARACTERISTICS ON TAX AGGRESSIVENESS
THAT LISTED IN INDONESIA STOCK EXCHANGE***

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Abstract

This research aimed to find out the effects of ownership structures and board of directors' characteristics on tax aggressiveness. Tax aggressiveness is dependent variable in this research using effective tax rate (ETR) measurement as the proxy. Meanwhile, the independent variables in this research are institutional ownership, foreign ownership, board of directors' size, independent director proportion and board of directors diversity.

This research's population was taken from the financial report of companies listed on Indonesia Stock Exchange in the period 2013 until 2018. By using purposive sampling method, the samples which met the requirements are 188 firms or 1.128 observation data. This research used panel regression method to analyze the effects of independent variables on dependent variable. The observation data were analyzed and processed using Statistical Package for the Social Sciences (SPSS) and Eviews 7th version.

This research's result indicated that institutional ownership and board of directors' diversity have significant negative effects on tax aggressiveness and foreign ownership has significant positive effect on tax aggressiveness. However, board of directors' size and independent director proportion are insignificant to tax aggressiveness.

Keywords: *tax aggressiveness, ownership structures, board of directors' characteristics.*