

**Pengaruh *Related Party Transaction* (RPT),
Good Corporate Governance (GCG) dan Ukuran Perusahaan
Terhadap Agresivitas Pajak
(Penelitian dilakukan pada Perusahaan Manufaktur Subsektor Makanan
dan Minuman yang tercatat di Bursa Efek Indonesia tahun 2016-2018)**

ABSTRAK

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Penelitian ini bertujuan untuk menguji dan membuktikan secara empiris pengaruh antara *Related Party Transaction* (RPT), *Good Corporate Governance* (GCG) dan ukuran perusahaan terhadap agresivitas pajak.

Populasi dalam penelitian ini berjumlah 18 perusahaan manufaktur subsektor makanan dan minuman yang tercatat di Bursa Efek Indonesia (BEI) tahun 2016-2018. Penentuan kriteria pemilihan sampel menggunakan metode *purposive sampling* dengan jumlah sampel penelitian sebanyak 12 perusahaan dengan kriteria tertentu.

Hasil penelitian ini menunjukkan bahwa *Related Party Transaction* (RPT), dan *Good Corporate Governance* (GCG) tidak berpengaruh terhadap agresivitas pajak, sedangkan ukuran perusahaan dalam penelitian ini berpengaruh positif signifikan terhadap agresivitas pajak.

Kata kunci: Agresivitas pajak, *related party transaction*, *good corporate governance*, ukuran perusahaan

***Effect of Related Party Transaction (RPT),
Good Corporate Governance (GCG) and Company Size
On Tax Aggressiveness
(Research conducted on Food and Beverage Subsector Manufacturing
Companies listed on the Indonesia Stock Exchange 2016-2018)***

ABSTRACT

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This study aims to test and prove empirically the influence between Related Party Transaction (RPT), Good Corporate Governance (GCG) and company size on tax aggressiveness.

The population in this study amounted to 18 food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2016-2018. Determination of sample selection criteria using purposive sampling method with a total sample of 12 companies with certain criteria.

The results of this study indicate that Related Party Transaction (RPT), and Good Corporate Governance (GCG) do not effect the aggressiveness of taxes, while the size of the company in this study has a significant positive effect on tax aggressiveness.

Keywords: Tax aggressiveness, related party transactions, good corporate governance, company size