TAX03
OWNERSHIP CHARACTERISTICS, CORPORATE GOVERNANCE, AND TAX AGGRESSIVENESS

Dewi Kartika Sari
Universitas Indonesia

Dwi Martani
Universitas Indonesia

Field of Research : Taxation
ABSTRACT

This study analyzes the links between family ownership, corporate governance, and tax aggressiveness. It also examines the mediating effect of corporate governance to the link of family ownership and tax aggressiveness. Examination was conducted for manufacturing firms which registered in Indonesian Stock Exchange for year 2005-2008. Although it failed to find significant association between family ownership, corporate governance and tax aggressiveness, this study has given an early description that family firm in Indonesia tend to have higher tax aggressiveness than non-family firm. Corporate governance relative has negative relation with tax aggressiveness. And the link between family ownership and tax aggressiveness is mediated by corporate governance, which mediating effect is negative.

Keywords:
Ownership Characteristic, Family Ownership, Corporate Governance, Tax Aggressiveness