

**PENGARUH KEPEMILIKAN KELUARGA TERHADAP TINDAKAN PAJAK AGRESIF  
DENGAN CORPORATE GOVERNANCE SEBAGAI VARIABEL MODERATING  
(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia Tahun  
2010 - 2013)**

*Abstract*

*The present research aims to investigate the effect of corporate governance on the relationship between family ownership and tax aggressiveness as studied by Sari and Martani (2010).*

*We test three hypothesis namely the effect of family ownership on tax aggressiveness, the effect of corporate governance on tax aggressiveness, and the moderating effect of corporate governance on the relationship between family ownership and tax aggressiveness. We used newer data set than Sari and Martani (2010). We purposively selected data sample from manufacturing firms listed at Indonesian Stock Exchange in the period 2010 to 2013.*

*Using multiple regression analysis, we couldn't find robust findings on the relationship between variables. The result consistent with Sari and Martani (2010). Future research could use different proxies for the variables such as corporate governance indices.*

**Keywords:** *family ownership, corporate governance, tax aggressiveness*