

ABSTRAK

Tujuan penelitian ini yaitu untuk menguji dan menganalisis pengaruh *profitabilitas*, *leverage*, *capital intensity*, *inventory intensity* dan *good corporate governance* terhadap agresivitas pajak pada perusahaan manufaktur yang terdaftar di BEI tahun 2016-2019.

Metode pengambilan sampel dalam penelitian ini yaitu menggunakan teknik *purposive sampling*, berdasarkan kriteria yang telah ditetapkan oleh peneliti sehingga jumlah sampel yang digunakan sebanyak 57 perusahaan (228 laporan keuangan) dari populasi sebanyak 681 laporan keuangan. Alat analisis yang digunakan yaitu analisis regresi linier berganda.

Hasil penelitian *profitabilitas* dan *inventory intensity* menunjukkan berpengaruh positif dan signifikan terhadap agresivitas pajak, sebaliknya tidak terdapat pengaruh *leverage*, *capital intensity*, *komisaris independen*, dan *komite audit* terhadap agresivitas pajak.

Kata Kunci : Agresivitas Pajak, Profitabilitas, Leverage, Capital Intensity, Inventory Intensity dan Good Corporate Governance.

ABSTRACT

The purpose of this study is to test and analyze the influence of profitability, leverage, capital intensity, inventory intensity and good corporate governance on tax aggressiveness in manufacturing companies registered in IDX in 2016-2019.

The sampling method in this study is using purposive sampling technique, based on the criteria set by researchers so that the number of samples used by 57 companies (228 financial statements) from the population of 681 financial statements. The analysis tool used is multiple linear regression analysis.

The results of profitability and inventory intensity research showed a positive and significant effect on tax aggressiveness, while there was no influence on leverage, capital intensity, independent commissioners, and audit committees on tax aggressiveness.

Keywords : Tax Aggressiveness, Profitability, Leverage, Capital Intensity, Inventory Intensity and Good Corporate Governance.