

Mas Ayu Sulistiyowati, 16321021, **Pengaruh *Profitabilitas, Leverage, Ukuran Perusahaan, Komite Audit, Capital Intensity, Dan Inventory Intensity Terhadap Agresivitas Pajak***, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Januari 2020

ABSTRAKSI

Penelitian ini bertujuan untuk menguji pengaruh *profitabilitas, leverage, ukuran perusahaan, komite audit, capital intensity, dan inventory intensity* terhadap agresivitas pajak. Jenis penelitian ini merupakan penelitian kuantitatif. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode tahun 2016-2017. Metode pengambilan sampel dengan *purposive sampling* dan diperoleh sampel sebanyak 57 perusahaan. Data yang digunakan dalam penelitian adalah data sekunder berupa laporan keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Teknik analisis yang digunakan yaitu analisis regresi linier berganda dengan program SPSS. Hasil penelitian menunjukkan bahwa *profitabilitas* berpengaruh terhadap agresivitas pajak. Sementara *leverage, ukuran perusahaan, komite audit, capital intensity, dan inventory intensity* tidak berpengaruh signifikan terhadap agresivitas pajak.

Kata Kunci: *profitabilitas, leverage, ukuran perusahaan, komite audit, capital intensity, inventory intensity, agresivitas pajak.*

Mas Ayu Sulistiyowati, 16321021, The Effect Of Profitability, Leverage, Firm Size, Audit Commite, Capital Intensity, Inventory Intentesity On Tax Agresssiveness, Accounting, Faculty Of Economics And Business, University Of Muhammadiyah Gresik, January 2020

ABSTRACK

This study aims to analyze the effect of profitability, leverage, firm size, audit commite, capital intensity, and inventory intentesity on tax agresssiveness. Dependent variabel use in this research is tax agresssiveness. This populazian of the study is mining company listed on the Indonesia Stock Exchang during the period 2016-2018. Sample method is done by purposive sampling and obtained 57 samples. The data used are secondary data such as financial reports of manufacturing companies listed on the Indonesian Stock Exchange. The analysis technique has been done by using multiple regressions analysis. The test result of this study show that of profitability have significant effect on tax aggressiveness. While the leverage, firm size, audit commite, capital intensity, and inventory intensity have no signifficant effect on the tax aggressiveness.

Keywords: profitability, leverage, firm size, audit commite, capital intensity, inventory intentesity, tax agresssiveness.