

ABSTRAK

Nurdila Umasugi, 2021. Pengaruh leverage, intensitas persediaan, ukuran perusahaan, komisaris independen dan komite audit terhadap agresivitas pajak (studi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia). Di bawah bimbingan Ibu Yustiana Djaelani selaku dosen pembimbing 1 (satu) dan Bapak Suwito selaku dosen pembimbing 2 (dua).

Penelitian ini bertujuan untuk menganalisis pengaruh leverage, intensitas persediaan, ukuran perusahaan, komisaris independen dan komite audit terhadap agresivitas pajak. Populasi pada penelitian ini adalah seluruh perusahaan yang bergerak di bidang manufaktur yang terdaftar di Bursa Efek Indonesia. Sampel dipilih menggunakan metode *purposive sampling* dengan kriteria penelitian, sehingga diperoleh sebanyak 21 perusahaan. Teknik analisis data yang digunakan pada penelitian ini adalah analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa intensitas persediaan berpengaruh terhadap agresivitas pajak, namun untuk variabel leverage, ukuran perusahaan, komisaris independen dan komite audit tidak berpengaruh terhadap agresivitas pajak. Dan hasil uji F menunjukkan bahwa variabel leverage, intensitas persediaan, ukuran perusahaan, komisaris independen, dan komite audit secara simultan tidak berpengaruh terhadap variabel agresivitas pajak.

Kata Kunci : Leverage, Intensitas Persediaan, Ukuran Perusahaan, Komisaris Independen, dan Komite Audit.

ABSTRACT

Nurdila Umasugi, 2021. *Effect of leverage, inventory intensity, firm size, independent commissioners and audit committees on tax aggressiveness (study on manufacturing companies listed on the Indonesia Stock Exchange). Under the guidance of Mrs. Yustiana Djaelani as supervisor 1 (one) and Mr. Suwito as supervisor 2 (two).*

This study aims to analyze the effect of leverage, inventory intensity, firm size, independent commissioners and audit committees on tax aggressiveness. The population in this study are all companies engaged in manufacturing which are listed on the Indonesia Stock Exchange. The sample was selected using purposive sampling method with research criteria, in order to obtain as many as 21 companies. The data analysis technique used in this research is multiple linear regression analysis.

The results of this study indicate that inventory intensity has an effect on tax aggressiveness, but for the variables of leverage, firm size, independent commissioners and audit committees have no effect on tax aggressiveness. And the results of the F test show that the variables of leverage, inventory intensity, firm size, independent commissioners, and the audit committee simultaneously have no effect on the tax aggressiveness variable.

Keywords: Leverage, Inventory Intensity, Company Size, Independent Commissioner, and Audit Committee