

ABSTRAK

Nita Masita Putri A., 2022. Pengaruh Koneksi Politik, Intensitas Modal, Komisaris Independen, Kualitas Audit dan Intensitas Persediaan Terhadap Agresivitas Pajak. Ketua Komisi: Amin Dara, Anggota Komisi: Zainuddin.

Penelitian ini memiliki tujuan untuk mengetahui pengaruh koneksi politik, intensitas modal, komisaris independen, kualitas audit dan intensitas persediaan terhadap agresivitas pajak. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2016-2020. Sampel diperoleh sebanyak 26 perusahaan dengan metode purposive sampling. Hasil penelitian menunjukkan bahwa intensitas persediaan berpengaruh positif terhadap agresivitas pajak. komisaris independen berpengaruh negatif terhadap agresivitas pajak. Sedangkan koneksi politik, intensitas modal dan kualitas audit tidak berpengaruh terhadap agresivitas pajak.

Kata Kunci: koneksi politik, intensitas modal, komisaris independen, kualitas audit, intensitas persediaan, agresivitas pajak.

ABSTRACT

Nita Masita Putri A., 2022. *The Effect of Political Connections, Capital Intensity, Independent Commissioners, Audit Quality and Inventory Intensity on Tax Aggressiveness. Chairman of the Commission: Amin Dara, Commission Member: Zainuddin.*

The purpose of this study was to determine the effect of political connections, capital intensity, independent commissioners, audit quality and inventory intensity on the tax aggressiveness. The population in this study is manufacturing companies listed on the Indonesia Stock Exchange (IDX) period 2016-2020. Samples obtained as many as 26 companies by purposive sampling method. The results showed that inventory intensity has positive effect on the tax aggressiveness. Independent commissioners has negative effect on the tax aggressiveness. While political connections, capital intensity and audits quality have no effect on tax aggressiveness.

Keywords: *political connections, capital intensity, independent commissioners, audit quality, inventory intensity, tax aggressiveness*