

ABSTRAK

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PENGARUH LEVERAGE, LIKUIDITAS, CAPITAL INTENSITY, DAN SALES GROWTH TERHADAP AGRESIVITAS PAJAK

(xiii+75 halaman: 1 gambar; 11 tabel; 4 lampiran)

Penelitian ini dilakukan dengan tujuan untuk mendapatkan bukti empiris mengenai pengaruh *Leverage*, Likuiditas, *Capital Intensity* dan *Sales Growth* terhadap Agresivitas Pajak pada perusahaan. Penelitian dilakukan pada perusahaan *consumer goods non-cyclical* yang terdaftar pada Bursa Efek Indonesia selama periode 2016-2020. Penelitian ini menggunakan total 168 sampel dengan sampel dipilih menggunakan metode *purposive sampling*. Metode analisis yang digunakan adalah analisis regresi linier berganda yang diproses dalam aplikasi Stata versi 16.0. Hasil penelitian ini menunjukkan bahwa *Leverage* dan Likuiditas berpengaruh negatif terhadap Agresivitas Pajak. Sementara itu, *Capital Intensity* dan *Sales Growth* tidak berpengaruh terhadap Agresivitas Pajak.

Referensi: 38 (2004-2021)

Kata Kunci: Agresivitas Pajak, *Leverage*, Likuiditas, *Capital Intensity*, *Sales Growth*

ABSTRACT

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THE EFFECT OF LEVERAGE, LIQUIDITY, CAPITAL INTENSITY, AND SALES GROWTH ON TAX AGRESIVENESS

(xiii+75 pages: 1 picture; 11 tables; 4 appendices)

This research aims to obtain empirical evidence regarding the effect of Leverage, Liquidity, Capital Intensity, and Sales Growth on Tax Agresiveness with the object of research which that consumer goods non-cyclical companies listed on Indonesia Stock Exchange (IDX) in 2016-2020. This research also used total of 168 samples with purposive sampling that have chosen as the sample. The analytical method used is multiple linear regression by using Stata Software version 16. The result of this research indicate that Leverage and Liquidity have a negative influence on the Tax Agresiveness. Meanwhile, Capital Intensity and Sales Growth have no influence on the Tax Agresiveness.

References: 38 (2004-2021)

Keywords : Tax Agresiveness, Leverage, Liquidity, Capital Intensity, Sales Growth