

## **ABSTRACT**

*This study aims to empirically prove the influence of the Audit Committee, Corporate Social Responsibility Disclosure (CSR), Leverage and Capital Intensity on Tax Aggressiveness. This research was conducted on various industrial sub-sector manufacturing companies listed on the Indonesia Stock Exchange, using multiple linear regression analysis techniques.*

*The results showed that the audit committee, leverage and capital intensity had an effect on tax aggressiveness. Meanwhile, Corporate Social Responsibility Disclosure has no significant effect on tax aggressiveness.*

*Keyword : Audit Committee, Corporate Social Responsibility Disclosure, Leverage, Capital Intensity and Tax Aggressiveness*



## ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh Komite Audit, Corporate Social Responsibility Disclosure (CSR), Leverage dan Capital Intensity terhadap Agresivitas Pajak. Penelitian ini dilakukan pada perusahaan manufaktur subsektor aneka industri yang terdaftar di Bursa Efek Indonesia, menggunakan teknik analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa komite audit, *leverage* dan *capital intensity* berpengaruh terhadap agresivitas pajak. Sedangkan *Corporate Social Responsibility Disclosure* tidak berpengaruh signifikan terhadap agresivitas pajak.

Kata Kunci : Komite Audit, *Corporate Social Responsibility Disclosure* (CSR), *Leverage*, *Capital Intensity*, Agresivitas Pajak

