

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Corporate Governance*, *Kualitas Audit* dan *Capital Intensity* terhadap *Agresivitas Pajak*. Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia periode 2016-2019.

Teknik yang digunakan dalam pengambilan sampel adalah purposive sampling. Jumlah sampel perusahaan manufaktur makanan dan minuman sebanyak 26 perusahaan sehingga jumlah sampel dalam 4 tahun sebanyak 104 sampel laporan keuangan tahunan.

Hasil penelitian ini menunjukkan bahwa *Corporate Governance* dan *Kualitas Audit* berpengaruh terhadap agresivitas pajak. Sedangkan *Capital Intensity* tidak berpengaruh terhadap agresivitas pajak.

Kata Kunci : *Corporate Governance*, *Kualitas Audit*, *Capital Intensity* dan *Agresivitas Pajak*



ABSTRACT

This study aims to determine and analyze the effect of Corporate Governance, Audit Quality and Capital Intensity on Tax Aggressiveness. This type of research is quantitative research. The population in this study are manufacturing companies in the various industrial sectors listed on the Indonesia Stock Exchange for the 2016-2019 period.

The technique used in sampling is purposive sampling. The number of samples of manufacturing in the various industrial sectors companies are 26 companies so that the number of samples in 4 years is 104 samples of annual financial statements.

The results of this study indicate that corporate governance and audit quality have an effect on tax aggressiveness. Meanwhile, Capital Intensity has no effect on tax aggressiveness.

Keywords: *Corporate Governance, Audit Quality, Capital Intensity and Tax Aggressiveness*

