ABSTRAK

Pengaruh Leverage, Profitabilitas, Corporate Governance, dan Capital Intensity terhadap Tax Aggresiveness pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI)

Penelitian ini bertujuan untuk menganalisis pengaruh *Leverage*, Profitabilitas, *Corporate Governance*, dan *Capital Intensity* terhadap *Tax Aggressiveness* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2022–2024. Penelitian ini menggunakan data sekunder yang diperoleh dari laporan keuangan perusahaan. Metode pengambilan sampel yang digunakan adalah purposive sampling, sehingga diperoleh 141 perusahaan dengan total 258 observasi. Analisis data dilakukan menggunakan regresi linear berganda yang didukung oleh uji koefisien determinasi, uji F, dan uji t.

Hasil penelitian menunjukkan bahwa secara simultan *Leverage*, Profitabilitas, *Corporate Governance*, dan *Capital Intensity* berpengaruh terhadap *Tax Aggressiveness*. Secara parsial, *Leverage* berpengaruh positif dan signifikan terhadap *Tax Aggressiveness*, sedangkan Profitabilitas berpengaruh negatif dan signifikan terhadap *Tax Aggressiveness*. Sementara itu, *Corporate Governance* dan *Capital Intensity* tidak berpengaruh terhadap *Tax Aggressiveness*. Hasil uji koefisien determinasi menunjukkan nilai *Adjusted R Square* sebesar 0,129, yang berarti bahwa variasi *Tax Aggressiveness* dapat dijelaskan oleh *Leverage*, Profitabilitas, *Corporate Governance*, dan *Capital Intensity* sebesar 12,9%, sedangkan sisanya sebesar 87,1% dipengaruhi oleh faktor-faktor lain di luar model penelitian.

Kata Kunci: *Leverage*, Profitabilitas, *Corporate Governance*, *Capital Intensity,* dan *Tax Aggressiveness*

# ABSTRAK

Pengaruh Leverage, Profitabilitas, Corporate Governance, dan Capital Intensity terhadap Tax Aggresiveness pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI)

This study aims to examine the effect of Leverage, Profitability, Corporate Governance, and Capital Intensity on Tax Aggressiveness in manufacturing companies listed on the Indonesia Stock Exchange during the 2022–2024 period. This research employs secondary data obtained from companies' financial statements. The sampling technique used is purposive sampling, resulting in 141 companies with a total of 258 observations. Data were analyzed using multiple linear regression, supported by the coefficient of determination test, F-test, and t-test.

The results indicate that Leverage, Profitability, Corporate Governance, and Capital Intensity simultaneously affect Tax Aggressiveness. Partially, Leverage has a positive and significant effect on Tax Aggressiveness, while Profitability has a negative and significant effect on Tax Aggressiveness. Meanwhile, Corporate Governance and Capital Intensity have no significant effect on Tax Aggressiveness. The coefficient of determination test shows an Adjusted R Square value of 0.129, indicating that 12.9% of the variation in Tax Aggressiveness can be explained by Leverage, Profitability, Corporate Governance, and Capital Intensity, while the remaining 87.1% is influenced by other factors outside the research model.

Keywords: Leverage, Profitability, Corporate Governance, Capital Intensity, and Tax Aggressiveness.