ABSTRAK

PENGARUH *DEBT TO ASSETS RATIO, RETURN ON ASSETS*, KEPEMILIKAN INSTITUSIONAL TERHADAP *TAX AGGRESSIVENESS* DENGAN KOMISARIS INDEPENDEN SEBAGAI VARIABEL *MODERATING* PADA PERUSAHAAN MAKANAN & MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

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Penelitian ini bertujuan untuk mengetahui pengaruh *dari Debt to Assets Ratio, Return on Assets* dan Kepemilikan Institusional terhadap *Tax Aggressiveness* dengan Komisaris Independen sebagai variabel moderasi pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2019 – 2021. Pengambilan sampel menggunakan *purposive sampling*, di mana populasi berjumlah 28 perusahaan dan setelah dikurangi dengan kriteria penelitian, maka sampel penelitian terdapat 19 perusahaan sehingga dalam 3 tahun periode sebanyak 57 perusahaan. Metode penelitian ini menggunakan metode kuantitatif dengan metode pengumpulan data merupakan data sekunder yaitu laporan keuangan perusahaan yang terdaftar di Bursa Efek Indonesia. Adapun metode analisis data menggunakan Uji Regresi Linear Berganda dan Uji Statistik menggunakan Uji Hipotesis secara Parsial pada SPSS Ver. 26. Hasil penelitian secara parsial menunjukkan *Debt to Assets Ratio, Return on Assets,* dan Kepemilikan Institusional berpengaruh terhadap *Tax Aggressiveness.* Sementara itu, Komisaris Independen mampu memoderasi hubungan Kepemilikan Institusional terhadap Tax Aggressiveness, sedangkan tidak mampu memoderasi pengaruh *Debt to Assets Ratio* dan *Return on Assets* terhadap *Tax Aggressiveness.*

Kata Kunci : *Debt to Assets Ratio, Return on Assets,* Kepemilikan Intitusional, Komisaris Independen, *Tax Aggressiveness*

ABSTRACT

THE INFLUENCE OF DEBT TO ASSETS RATIO, RETURN ON ASSETS, AND INSTITUTIONAL OWNERSHIP ON TAX AGGRESSIVENESS WITH INDEPENDENT COMMISSIONER AS MODERATING VARIABLES ON COMPANIES AND BEVERAGES LISTED ON THE INDONESIA STOCK EXCHANGE.

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This study aims to determine the influence of Debt to Assets Ratio, Return on Assets and Institutional Ownership on Tax Aggressiveness with Independent Commissioners as a moderation variable on food and beverage companies listed on the Indonesia Stock Exchange in 2019–2021. The sample collection was purposive sampling, with a population of 28 companies and after subtracting from the research criteria, 19 companies were sampled, so in 3 years the period was 57 companies. This method of research using quantitative methods using data collection methods is secondary data, namely financial statements of companies listed on the Indonesia Stock Exchange. The data analysis method uses the Multiple Linear Regression Test and the Statistical Test using the Partial Hypothesis Test on SPSS Ver. 26. Partial research results show that Debt to Assets Ratio, Return on Assets, and Institutional Ownership have effect on Tax Aggressiveness. Meanwhile, the Independent Commissioner was able to moderate the influence of Insittutional Ownership on Tax Aggressiveness, on the other side, unable to moderate the influence of Debt to Assets Ratio and Return on Assets on Tax Aggressiveness.

Keywords: *Debt to Assets Ratio, Return on Assets, Ownership Institution, the Independent Commissioner, Tax Aggressiveness,.*