

ABSTRACT

THE EFFECT OF CAPITAL INTENSITY, INVENTORY INTENSITY, LEVERAGE, PROFITABILITY, AND FIRM SIZE ON TAX AGGRESSIVENESS (Study on Mining Companies Listed IDX)

By:

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This study aims to investigate the influence of capital intensity, inventory intensity, leverage, profitability and company size on tax aggressiveness. Based on the condition of tax revenues and the achievement of tax ratios in assessing tax revenue performance, Indonesia has not been able to achieve the target even since 2013. There are many motivations that encourage companies to carry out tax aggressiveness both legally and illegally. Therefore, this study is needed to determine the influence of capital intensity, inventory intensity, leverage, profitability, and company size on tax aggressiveness. This study uses quantitative data sourced from the annual financial statements of non-oil and gas mining companies listed on the Indonesia Stock Exchange with a research period of 2016 to 2020 accessed through the www.idx.co.id website. The data analysis method in this study uses descriptive statistical analysis and panel data regression analysis. The test results showed that capital intensity had a significant positive effect and profitability had a significant negative effect on tax aggressiveness in non-oil and gas mining companies. Meanwhile, inventory intensity, leverage, and company size have no significant effect on tax aggressiveness in non-oil and gas mining companies. This research shows that non-oil and gas mining companies tend to carry out tax aggressiveness through high profitability rather than capital intensity, inventory intensity, leverage, and company size.

Keywords: Capital intensity, inventory intensity, leverage, profitability, firm size, tax aggressiveness

ABSTRAK

PENGARUH INTENSITAS MODAL, INTENSITAS PERSEDIAAN, *LEVERAGE*, PROFITABILITAS, DAN UKURAN PERUSAHAAN TERHADAP AGRESIVITAS PAJAK (Studi pada Perusahaan Pertambangan Terdaftar BEI)

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Penelitian ini bertujuan untuk menyelidiki pengaruh intensitas modal, intensitas persediaan, *leverage*, profitabilitas dan ukuran perusahaan terhadap agresivitas pajak. Berdasarkan kondisi penerimaan pajak dan pencapaian rasio pajak dalam menilai kinerja penerimaan pajak, Indonesia belum mampu mencapai target bahkan sejak tahun 2013. Ada banyak motivasi yang mendorong perusahaan untuk melakukan agresivitas pajak baik secara legal maupun ilegal. Oleh karena itu, penelitian ini diperlukan untuk mengetahui pengaruh intensitas modal, intensitas persediaan, *leverage*, profitabilitas, dan ukuran perusahaan terhadap agresivitas pajak. Penelitian ini menggunakan data kuantitatif yang bersumber dari laporan keuangan tahunan perusahaan pertambangan non-migas yang terdaftar di Bursa Efek Indonesia dengan periode penelitian 2016 hingga 2020 yang diakses melalui website www.idx.co.id. Metode analisis data dalam penelitian ini menggunakan analisis statistik deskriptif dan analisis regresi data panel. Hasil uji menunjukkan bahwa intensitas modal berpengaruh positif signifikan dan profitabilitas berpengaruh negatif signifikan terhadap agresivitas pajak pada perusahaan tambang non-migas. Sementara itu, intensitas persediaan, *leverage*, dan ukuran perusahaan tidak berpengaruh signifikan terhadap agresivitas pajak pada perusahaan tambang non-migas. Penelitian ini menunjukkan bahwa perusahaan pertambangan non-migas cenderung melakukan agresivitas pajak melalui profitabilitas yang tinggi daripada intensitas modal, intensitas persediaan, *leverage*, dan ukuran perusahaan.

Kata Kunci : Intensitas modal, intensitas persediaan, *leverage*, profitabilitas, ukuran perusahaan, agresivitas pajak.