ABSTRACT

THE INFLUENCE OF INDEPENDENT COMMISSIONERS, PROFITABILITY, COMPANY SIZE, FIXED ASSET INTENSITY, LIQUIDITY, AND TRANSFER PRICING ON TAX AGGRESSIVENESS (Empirical Study on Mining Companies Listed on the Indonesia Stock Exchange in 2020-2022)

By:

Nofinka Riana Rosani

This study aims to examine the effect of independent commissioners, profitability, company size, fixed asset intensity, liquidity, and transfer pricing on tax aggressiveness in mining companies listed on the Indonesia Stock Exchange in 2020-2022. This research is a type of quantitative research using secondary data from the Indonesia Stock Exchange and the official website of each company. The method of determining the sample using purposive sampling and obtained a sample of 14 companies with an observation period of 3 years so that the total research sample was 42 data. The data analysis technique used is multiple linear regression using SPSS 27 software. Based on the results of the study, it was found that independent commissioners, profitability, company size, fixed asset intensity, liquidity, and transfer pricing simultaneously affect tax aggressiveness. Partially, fixed asset intensity has a positive effect on tax aggressiveness and transfer pricing has a negative effect on tax aggressiveness. However, this study did not find any influence between the variables of independent commissioners, profitability, company size, and liquidity on tax aggressiveness.

Keywords: *tax aggressiveness; independent commissioner, profitability, fixed asset intensity, transfer pricing*

ABSTRAK

PENGARUH KOMISARIS INDEPENDEN, PROFITABILITAS, UKURAN PERUSAHAAN, INTENSITAS ASET TETAP, LIKUIDITAS, DAN *TRANSFER PRICING* TERHADAP AGRESIVITAS PAJAK
(Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2022

Oleh:

Nofinka Riana Rosani

Penelitian ini bertujuan untuk menguji pengaruh komisaris independen, profitabilitas, ukuran perusahaan, intensitas aset tetap, likuiditas, dan *transfer pricing* terhadap agresivitas pajak pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2020-2022. Penelitian ini merupakan jenis penelitian kuantitatif dengan menggunakan data sekunder dari Bursa Efek Indonesia dan website resmi masing-masing perusahaan. Metode penentuan sampel menggunakan *purposive sampling* dan diperoleh sampel sebanyak 14 perusahaan dengan periode pengamatan 3 tahun sehingga jumlah sampel penelitian sebanyak 42 data. Teknik analisis data yang digunakan yaitu regresi linier berganda menggunakan perangkat lunak SPSS 27. Berdasarkan hasil penelitian, ditemukan bahwa komisaris independen, profitabilitas, ukuran perusahaan, intensitas aset tetap, likuiditas, dan *transfer pricing* secara simultan berpengaruh terhadap agresivitas pajak. Secara parsial, intensitas aset tetap berpengaruh positif terhadap agresivitas pajak dan *transfer pricing* berpengaruh negatif terhadap agresivitas pajak. Namun, penelitian ini tidak menemukan adanya pengaruh antara variabel komisaris independen, profitabilitas, ukuran perusahaan, dan likuiditas terhadap agresivitas pajak.

Kata Kunci : agresivitas pajak; komisaris independen, profitabilitas, intensitas aset tetap, *transfer pricing*