

**Pengaruh Rasio Keuangan, Ukuran Perusahaan, dan *Corporate Governance*
Terhadap Agresivitas Pajak**

(Studi Empiris pada Perusahaan yang terdaftar di Indeks LQ45)

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ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris Pengaruh Rasio Keuangan, Ukuran Perusahaan dan *Corporate Governance* terhadap Agresivitas Pajak. Populasi dalam penelitian ini adalah perusahaan yang terdaftar di Indeks LQ45 tahun 2017-2019. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*, sehingga dapat diperoleh sampel sebanyak 28 perusahaan. Penelitian ini dilakukan pada tahun 2017-2019, sehingga jumlah data dalam penelitian ini sebanyak 84 data. Metode analisis yang digunakan adalah regresi linier berganda dengan program SPSS V.20. Hasil pengujian membuktikan bahwa *Capital Intensity* dan Profitabilitas berpengaruh terhadap Agresivitas Pajak. Sedangkan *Inventory Intensity*, *Leverage*, Ukuran Perusahaan, Komisaris Independen, Kepemilikan Institusional, dan Komite Audit tidak berpengaruh terhadap Agresivitas Pajak.

Kata Kunci : Rasio Keuangan, Ukuran Perusahaan, *Corporate Governance*, Agresivitas Pajak.

The Effect of Financial Ratios, Company Size, and Corporate Governance on Tax Aggressiveness (An Empirical Study on Companies listed on the LQ45 Index)

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ABSTRACT

The purpose of this study was to prove empirically the effect of financial ratios, company size and corporate governance on tax aggressiveness. The population in this study was companies listed on the LQ45 Index in the period of 2017-2019. The number of the sample was 28 companies which was determined by using the purposive sampling technique. This research was conducted in 2017-2019, so the number of data in this study was 84 data. The analytical method used was the multiple linear regression with the SPSS V.20 program. The test results proved that Capital Intensity and Profitability had an effect on Tax Aggressiveness. Meanwhile, Inventory Intensity, Leverage, Company Size, Independent Commissioner, Institutional Ownership and Audit Committee had no effect on Tax Aggressiveness.

Keywords: Financial Ratios, Company Size, Corporate Governance, Tax Aggressiveness.