

ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui bagaimana pengaruh capital intensity, kepemilikan institusional dan ukuran perusahaan terhadap agresivitas pajak. Sampel penelitian ini diperoleh dengan menggunakan metode purposive sampling sebanyak 31 perusahaan sub sektor produksi dan distribusi pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2020 (Populasi sebanyak 94 perusahaan). Penelitian ini menggunakan data sekunder. Analisis data menggunakan regresi data panel yang terdiri dari analisis statistik deskriptif, uji asumsi klasik, pemilihan model regresi data panel dan uji hipotesis. Hasil analisis data menunjukkan bahwa secara simultan capital intensity, kepemilikan institusional dan ukuran perusahaan berpengaruh secara signifikan terhadap agresivitas pajak dengan tingkat pengaruh sebesar 61,08% sedangkan sisanya 38,92% dipengaruhi oleh faktor lain yang tidak dimasukkan dalam penelitian ini. Secara parsial masing-masing variabel capital intensity, kepemilikan institusional dan ukuran perusahaan berpengaruh positif terhadap agresivitas pajak.

Kata Kunci: *Capital Intensity*, **Kepemilikan Institusional**, **Ukuran Perusahaan**, **Agresivitas Pajak**

ABSTRACT

This research is a quantitative study that aims to determine how the influence of capital intensity, institutional ownership and company size on tax aggressiveness. The sample of this study was obtained using purposive sampling method as many as 31 mining production and distribution sub-sector companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2020 period (Population of 94 companies). This study uses secondary data. Data analysis using panel data regression which consists of descriptive statistical analysis, classical assumption test, panel data regression model selection and hypothesis testing. The results of data analysis show that simultaneously capital intensity, institutional ownership and company size have a significant effect on tax aggressiveness with an influence level of 61.08% while the remaining 38.92% is influenced by other factors not included in this study. Partially, each variable of capital intensity, institutional ownership and company size has a positive effect on tax aggressiveness.

Keyword: Capital Intensity, Institutional Ownership, Firm Size and Tax Aggressiveness