

***The Effect of Capital Intensity, Inventory Intensity, and Corporate Social Responsibility on Tax Aggressiveness with Independent Commissioner as Moderating Variable***

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***Abstract***

*This research is a quantitative study that aims to determine the effect of capital intensity, inventory intensity, and corporate social responsibility on tax aggressiveness with independent commissioners as moderating variables. The population in this study were manufacturing sector companies listed on the Indonesia Stock Exchange during the period 2020 - 2022. The total sample used amounted to 126 from 42 manufacturing sector companies selected using purposive sampling method. The analysis method used is panel data regression analysis with the help of data processing software, namely STATA version 14. Tax aggressiveness is measured using the ETR proxy, capital intensity is measured using total fixed assets divided by total assets, inventory intensity is measured using total inventory divided by total assets, CSR is measured using GRI G4, and independent commissioners are measured by the number of independent commissioners with financial expertise divided by the number of independent commissioners. Based on the results of hypothesis testing, it shows that capital intensity and corporate social responsibility have no effect on tax aggressiveness. Meanwhile, inventory intensity has a positive effect on tax aggressiveness. However, independent commissioners cannot moderate the effect of capital intensity, inventory intensity and corporate social responsibility on tax aggressiveness.*

***Keywords:*** *tax aggressiveness, capital intensity, inventory intensity, corporate social responsibility, independent commissioners*

# **Pengaruh *Capital Intensity*, *Inventory Intensity*, dan *Corporate Social Responsibility* Terhadap Agresivitas Pajak Dengan Komisaris Independen Sebagai Variabel Moderasi**

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## **Abstrak**

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh *capital intensity*, *inventory intensity*, dan *corporate social responsibility* terhadap agresivitas pajak dengan komisaris independen sebagai variabel moderasi. Populasi dalam penelitian ini adalah perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2020 – 2022. Total sampel yang digunakan berjumlah 126 dari 42 perusahaan sektor manufaktur yang dipilih dengan menggunakan metode purposive sampling. Metode analisis yang digunakan adalah analisis regresi data panel dengan dibantu software olah data yaitu STATA versi 14. Agresivitas pajak diukur menggunakan proksi ETR, *capital intensity* diukur menggunakan total aset tetap dibagi total aset, *inventory intensity* diukur menggunakan total persediaan dibagi total aset, CSR diukur menggunakan GRI G4, serta komisaris independen diukur dengan jumlah komisaris independen dengan keahlian keuangan dibagi jumlah komisaris independen. Berdasarkan hasil uji hipotesis menunjukkan bahwa *capital intensity* dan *corporate social responsibility* tidak berpengaruh terhadap agresivitas pajak. Sementara itu *inventory intensity* berpengaruh positif terhadap agresivitas pajak. Namun, komisaris independen tidak dapat memoderasi pengaruh *capital intensity*, *inventory intensity* dan *corporate social responsibility* terhadap agresivitas pajak.

**Kata kunci:** agresivitas pajak, *capital intensity*, *inventory intensity*, *corporate social responsibility*, komisaris independen