

**RESPONSIBILIT, AND CORPORATE GOVERNANCE ON THE TAX
AGGRESSIVENESS**

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Abstract

This study aims to determine the effect of capital intensity, corporate social responsibility, and corporate governance on tax aggressiveness. In this study tax avoidance is proxied using Book Tax Differences (BTD). The sample used in this study were 64 manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the 2016-2018. The analysis technique used in this study is panel data regression analysis with a significance level of 5%. The results in this study found that (1) capital intensity had no effect on tax aggressiveness. (2) corporate social responsibility had no effect on tax aggressiveness. (3) corporate governance has a significant negative effect on tax aggressiveness, because if more and more sample companies are audited by KAP the Big Four, the lower the tax avoidance that will occur.

Keywords: Capital Intensity, Corporate Social Responsibility, Corporate Governance, Tax Aggressiveness.

PENGARUH *CAPITAL INTENSITY*, *CORPORATE SOCIAL RESPONSIBILITY*, DAN *CORPORATE GOVERNANCE* TERHADAP AGRESIVITAS PAJAK

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *capital intensity*, *corporate social responsibility*, dan *corporate governance* terhadap agresivitas pajak. Dalam penelitian ini agresivitas pajak diproksikan menggunakan *Book Tax Differences* (BTD). Sampel yang digunakan dalam penelitian ini sebanyak 64 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2016-2018. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi data panel dengan tingkat signifikansi sebesar 5%. Hasil dalam penelitian ini memperoleh bahwa (1) *capital intensity* tidak berpengaruh terhadap agresivitas pajak. (2) *corporate social responsibility* tidak berpengaruh signifikan terhadap agresivitas pajak. (3) *corporate governance* berpengaruh signifikan negatif terhadap agresivitas pajak, dikarenakan apabila semakin banyak perusahaan sampel terpilih diaudit oleh KAP *The Big Four* maka akan semakin rendahnya penghindaran pajak yang terjadi.. Kata kunci : *Capital Intensity*, *Corporate Social Responsibility*, *Corporate Governance*, Agresivitas Pajak.