

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *age*, *size* dan *board of commissioners* terhadap *tax aggressiveness* dengan *leverage* sebagai variabel moderasi. *Age*, *size* dan *board of commissioners* digunakan sebagai variabel independen dan *tax aggressiveness* sebagai variabel dependen. serta *leverage* sebagai variabel moderasi. Penelitian ini dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2022. Cara penentuan sampel dalam penelitian ini menggunakan metode purposive sampling, sehingga dari 214 populasi diperoleh sampel sebanyak 78 perusahaan. Data pada penelitian ini dianalisis dengan teknik analisis regresi data panel. Hasil penelitian ini menunjukkan bahwa *age* dan *size* berpengaruh terhadap *tax aggressiveness*, sedangkan *board of commissioners* tidak berpengaruh terhadap *tax aggressiveness*. Hubungan antara *age* dan *board of commissioners* terhadap *tax aggressiveness* dapat dimoderasi oleh *leverage*, sedangkan hubungan antara *size* terhadap *tax aggressiveness* tidak dapat dimoderasi oleh *leverage*.

Kata Kunci: *Age, Size, Board of Commissioners, Tax Aggressiveness, Leverage.*

ABSTRACT

This study aims to determine the effect of age, size dan board of commissioners on tax aggressiveness trough leverage as moderating variable. Age, size and board of commissioners are used as independent variable and tax aggressiveness as dependent variable. and leverage as moderating variable. This study was conducted on manufacturing companies listed on Indonesia Stock Exchande (IDX) in 2018 – 2022. The method of determining the sample in this study used the purposive sampling method so that from the 214 population a sample of 78 companies was obtained. The data in this study were analyzed using panel data regression analysis techniques. The results of this study indicate that age and size effect tax aggressiveness, while board of commissioners have no effect on tax aggressiveness. The relationship between age and board of commissioners on tax aggressiveness can be moderated by leverage, while relationship between size on tax aggressiveness cannot be moderated by leverage.

Keyword: Age, Size, Board of Commissioners, Tax Aggressiveness, Leverage.