

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *financial distress*, likuiditas, dan *capital intensity* terhadap agresivitas pajak dengan *firm size* sebagai variabel moderasi. Populasi yang digunakan pada penelitian ini adalah perusahaan sektor *consumer non-cyclical* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2023. Teknik pengambilan sampel dalam penelitian ini yaitu *purposive sampling* dan didapatkan sebanyak 36 perusahaan sektor *consumer non-cyclical* dengan observasi sebanyak 180 kali observasi. Metode analisis yang digunakan analisis regresi linear berganda. Berdasarkan hasil uji simultan bahwa variabel *financial distress*, likuiditas, dan *capital intensity* berpengaruh terhadap agresivitas pajak. Sedangkan dengan variabel moderasi hasil uji simultan variabel *financial distress*, likuiditas, dan *capital intensity* berpengaruh terhadap agresivitas pajak dengan *firm size* sebagai variabel moderasi. Berdasarkan hasil uji parsial bahwa *financial distress* berpengaruh signifikan terhadap agresivitas pajak, likuiditas tidak berpengaruh terhadap agresivitas pajak, dan *capital intensity* berpengaruh terhadap agresivitas pajak. Sedangkan dengan variabel moderasi hasil uji parsial variabel *financial distress* melalui *firm size* tidak berpengaruh signifikan terhadap agresivitas pajak, likuiditas melalui *firm size* berpengaruh negatif terhadap agresivitas pajak, dan *capital intensity* melalui *firm size* berpengaruh signifikan terhadap agresivitas pajak pada perusahaan sektor *consumer non-cyclical* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2023.

Kata kunci : *Financial Distress, Likuiditas, Capital Intensity, Agresivitas Pajak dan Firm Size*

ABSTRACT

This research aims to determine the effect of financial distress, liquidity, and capital intensity on tax aggressiveness with firm size as a moderating variable. The population used in this study consists of consumer non-cyclical sector companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2023. The sampling technique used in this research is purposive sampling, resulting in 36 consumer non-cyclical sector companies with a total of 180 observations. The analytical method applied is multiple linear regression analysis. Based on the simultaneous test results, financial distress, liquidity, and capital intensity variables influence tax aggressiveness. Additionally, with the moderating variable, the simultaneous test results show that financial distress, liquidity, and capital intensity variables influence tax aggressiveness with firm size as a moderating variable. Based on the partial test results, financial distress significantly affects tax aggressiveness, liquidity does not affect tax aggressiveness, and capital intensity influences tax aggressiveness. Furthermore, with the moderating variable, the partial test results indicate that financial distress through firm size does not significantly affect tax aggressiveness, liquidity through firm size negatively affects tax aggressiveness, and capital intensity through firm size significantly affects tax aggressiveness in consumer non-cyclical sector companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2023.

Keywords: *Financial Distress, Liquidity, Capital Intensity, Tax Aggressiveness, and Firm Size.*