ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *good corporate governance*, profitabilitas, *leverage*, dan *capital intensity* terhadap agresivitas pajak dengan ukuran perusahaan sebagai variabel moderasi. Populasi yang digunakan pada penelitian ini adalah perusahaan manufaktur sektro industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) priode 2020-2024. Cara penentuan sampel dalam penelitian ini menggunakan metode purpose sampling sehingga dari 100 populasi diperoleh sampel sebanyak 24 perusahaan. Data pada penelitian ini di analisis dengan analisis statistik deskriptif, uji asumsi klasik, analisis regresi berganda, analisis regresi MRA, uji t, uji F, dan uji koefisien determinasi (R^2) dengan menggunakan software IBM SPSS Statistic 26. Penelitian ini memperoleh hasil uji secara parsial *leverage* dan *capital intensity* berpengaruh signifikan terhadap agresivitas pajak, sedangkan *good corporate governance* dan profitabilitas tidak berpengaruh signifikan terhadap agresivitas pajak. Dan ukuran perusahaan tidak dapat memperkuat pengaruh *good corporate governance*, profitabilitas, *leverage*, dan *capital intensity* terhadap agresivitas pajak.

Kata kunci : *good corporate governance*, profitabilitas, *leverage*, *capital intensity*, agresivitas pajak .

ABSTRACT

This study aims to determine the effect of good corporate governance, profitability, leverage, and capital intensity on tax aggressiveness, with company size as a moderating variable. The population used in this study were manufacturing companies in the consumer goods sector listed on the Indonesia Stock Exchange (IDX) for the 2020-2024 period. The sampling method used in this study was a purposeful sampling method, resulting in a sample of 24 companies from a population of 100. The data in this study were analyzed using descriptive statistics, classical assumption tests, multiple regression analysis, MRA regression analysis, t-tests, F-tests, and coefficient of determination (R^2) tests using IBM SPSS Statistics 26 software. This study obtained partial test results showing that leverage and capital intensity significantly influence tax aggressiveness, while good corporate governance and profitability do not significantly influence tax aggressiveness. Furthermore, company size does not strengthen the influence of good corporate governance, profitability, leverage, and capital intensity on tax aggressiveness.

Keywords: good corporate governance, profitability, leverage, capital intensity, tax aggressiveness.