

ABSTRAK

Penelitian ini dilakukan bertujuan untuk menguji pengaruh *leverage*, profitabilitas, dan kepemilikan saham terhadap tindakan agresivitas pajak pada perusahaan manufaktur khususnya makanan dan minuman pada tahun 2017 – 2020.

Penelitian ini merupakan penelitian kuantitatif dengan teknik pengambilan sampel yang digunakan yaitu *purposive sampling*, yaitu pemilihan sampel sesuai dengan kriteria yang telah ditentukan oleh peneliti. Dalam penelitian ini menggunakan data sekunder berupa laporan keuangan tahunan. Perusahaan yang terpilih sebagai sampel penelitian sebanyak 16 perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia, dengan total pengamatan sebanyak 44 pengamatan. Agresivitas pajak dalam penelitian ini dinilai dengan menggunakan proksi ETR (*Effective Tax Rate*) masing-masing sampel. Dalam penelitian ini menggunakan alat analisis regresi linear berganda dengan program pengolah data.

Hasil penelitian menunjukkan untuk hipotesis 1 yaitu pengaruh *leverage* terhadap agresivitas pajak ditolak. Hipotesis 2 terakait pengaruh profitabilitas terhadap agresivitas pajak ditolak. Hipotesis 3 yaitu pengaruh kepemilikan manajerial terhadap agresivitas pajak ditolak. Dan hipotesis 4 yaitu terkait pengaruh kepemilikan institusional terhadap agresivitas pajak diterima. Seluruh variabel berpengaruh terhadap agresivitas pajak secara simultan.

Kata Kunci: *Leverage*, Profitabilitas, Kepemilikan Manajerial, Kepemilikan Institusional, Agresivitas Pajak.

ABSTRACT

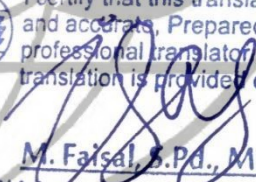
This research aimed to examine the effect of leverage, profitability, and stock ownership on the tax aggressiveness at manufacturing companies especially those engaged in food and beverages companies in the 2017-2020 periods.

This research used quantitative with the research sample collection technique used purposive sampling, i.e., a sample selection with determining criteria by the researcher. This research used secondary data in the form of annual financial statements. The selected company as the research sample was 16 food and beverage companies listed on the Indonesia Stock Exchange, with a total of 44 observations. The tax aggressiveness of this research was measured by proxy ETR (Effective Tax Rate) from each of the samples. Moreover, this research used multiple linear regression with data processing program.

The research result showed that hypothesis 1 i.e., leverage had an effect on the tax aggressiveness declined. The second hypothesis related to the effect of profitability on tax aggressiveness declined. Hypothesis 3 which was the effect of managerial ownership on the tax aggressiveness was declining. On the other hand, hypothesis 4 related to the effect of institutional ownership on tax aggressiveness was acceptable. In conclusion, all the variables were simultaneously affected by tax aggressiveness.

Keywords: *Leverage, Profitability, Managerial Ownership, Institutional Ownership, Tax Aggressiveness.*

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