

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh *real earnings management*, *capital intensity*, *inventory intensity* terhadap agresivitas pajak. Objek penelitian ini adalah industri barang konsumsi subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2018-2021. Pemilihan sampel penelitian menggunakan metode *purposive sampling*, sehingga diperoleh 24 industri barang konsumsi subsektor makanan dan minuman dengan 77 observasi. Penelitian ini menggunakan *fixed effect model* dan analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa *inventory intensity* berpengaruh positif terhadap agresivitas pajak yang diproksikan dengan ETR. *Capital intensity* dan *real earnings management* tidak berpengaruh terhadap agresivitas pajak.

Kata Kunci: agresivitas pajak, *real earnings management*, *capital intensity*, *inventory intensity*

Abstract

This purpose of this research is to examine and analyse relation between independent variabel of real earnings management, capital intensity, inventory intensity on tax aggressiveness. The object of this research is consumer goods industry of the food and beverage subsector listed on the Indonesia Stock Exchange for the 2018-2021 period. The selection of research samples using the purposive sampling method, so that 24 consumer goods industries of the food and beverage subsector were obtained with 77 observations. This study used fixed effect model and multiple linear regression analysis. The results of this study show that inventory intensity has a positive effect on tax aggressiveness proxied with ETR. Real earnings management and capital intensity have no effect on tax aggressiveness.

Keywords: tax aggressiveness, real earnings management, capital intensity, inventory intensity