

**PENGARUH MANAJEMEN LABA,  
CORPORATE GOVERNANCE, LEVERAGE DAN INTENSITAS  
MODAL TERHADAP AGRESIVITAS PAJAK**

(Studi Empiris Pada Perusahaan Properti Dan Real Estate Yang Terdaftar Di  
Bursa Efek Indonesia Periode 2018-2020)

**SKRIPSI**

**Program Studi Akuntansi**



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**FAKULTAS EKONOMI DAN BISNIS  
UNIVERSITAS SATYA NEGARA INDONESIA  
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**2022**

***THE EFFECT OF EARNING MANAGEMENT,  
CORPORATE GOVERNANCE, LEVERAGE AND  
CAPITAL INTENSITY ON TAX AGGRESSIVENESS***

*(Empirical Study on Property and Real Estate on Indonesia Stock  
Exchange Period 2018-2020)*



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## **ABSTARCT**

*This research aims to examine, analyze, and obtain evidence the effect of Earning Management, Corporate Governance, Leverage and Capital Intensity on Tax Aggressiveness in Companies Property and Real Estate that Listed on Indonesia Stock Exchange. This research's population are Companies Property and Real Estate that Listed on Indonesia Stock Exchange period 2018-2020. The research used purposive sampling and total sample of this research is 43 sample, with observations for 3 years observation. This research uses linear regression analysis with help of software SPSS version 25 to examine the effects of various independent variables on tax aggressiveness. The independent variables in this research are earning management, corporate governance, leverage and capital intensity. The result of this research indicated that leverage and capital intensity influence on tax aggressiveness. Meanwhile, earning management and corporate governance has not influence on tax aggressiveness. Based on total adjusted R-Square result proved that variables of earning management, corporate governance, leverage and capital intensity on tax aggressive results of 19,9% while the rest of 80,1% were affected by other variables that were not performed in this study.*

*Keywords : tax aggressiveness, earning management, corporate governance, leverage and capital intensity.*

## ABSTRAK

Penelitian ini bertujuan untuk menguji, menganalisis, dan memperoleh bukti pengaruh manajemen laba, corporate governance, leverage dan intensitas modal terhadap agresivitas pajak pada Perusahaan Properti dan Real Estate yang terdaftar di Bursa Efek Indonesia. Populasi penelitian ini adalah Perusahaan Properti dan Real Estate yang terdaftar di Bursa Efek Indonesia periode 2018-2020. Penelitian ini menggunakan purposive sampling dan didapatkan jumlah sampel penelitian ini adalah 43 sampel. Penelitian ini menggunakan analisis regresi linear berganda dengan menggunakan software SPSS versi 25 untuk menguji pengaruh berbagai variable independen terhadap agresivitas pajak. Variabel bebas dalam penelitian ini menunjukkan bahwa leverage dan intensitas modal berpengaruh terhadap agresivitas pajak dan. Sedangkan manajemen laba dan corporate governance tidak berpengaruh terhadap agresivitas pajak. Berdasarkan dari total adjusted R-Square menunjukkan bahwa Manajemen Laba, Corporate Governance, Leverage dan Intensitas Modal dalam agresivitas pajak adalah sebesar 19,9% dan sisanya sebesar 80,1% dipengaruhi oleh variable lain diluar model penelitian ini.

Kata Kunci : Agresivitas Pajak, Manajemen Laba, Corporate Governance, Leverage dan Intensitas Modal.