

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kualitas audit, *leverage*, *capital intensity*, profitabilitas dan komisaris independen terhadap agresivitas pajak. Pengukuran agresivitas pajak dalam penelitian ini menggunakan *Effective Tax Rate* (ETR). Populasi dalam penelitian ini adalah perusahaan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2018. Sampel dikumpulkan dengan menggunakan teknik *purposive sampling*, sehingga diperoleh hasil 18 perusahaan dengan jumlah data observasi 90. Teknik analisis penelitian ini menggunakan analisis regresi linier berganda. Hasil penelitian ini menunjukkan kualitas audit dan profitabilitas berpengaruh terhadap agresivitas pajak, sedangkan *leverage*, *capital intensity* dan komisaris independen tidak berpengaruh terhadap agresivitas pajak.

Kata Kunci: *Effective Tax Rate*; kualitas audit; *leverage*; *capital intensity*; profitabilitas; komisaris independen.

ABSTRACT

This research is aimed to examine the effect of audit quality, leverage, capital intensity, profitability, independent commissioner on the tax agresivity. Measuring tax agresivity in this research using effective Tax Rates (ETR). The population in this study are good consume companies listed on the Indonesian Stock Exchange (IDX) in the 2014-2018 period. Samples were collected using purposive sampling method, so as man as 18 companes were obtained with 90 observational data. The analyis technique used in this study is multiple regression. The results of this study indicate that the audit quality, and profitability have significant effect on tax agresivity, while leverage, capital intensity. And independent commissioner have no significant effect on tax agresivity.

Keyword: *Effective Tax Rates*; audit quality; *laverage*; *capital intensity*; *profitability*; *independent commissioner*.