ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Komite Audit, Kepemilikan Institusional, Koneksi Politik, dan *Environmental, Social, and Governance* (ESG) terhadap Agresivitas Pajak pada perusahaan sektor *Consumer Non-Cyclicals* subsektor *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2025. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan. Komite Audit diproksikan menggunakan jumlah anggota komite audit, Kepemilikan Institusional diukur berdasarkan persentase kepemilikan saham institusional terhadap total saham beredar, Koneksi Politik diukur menggunakan variabel dummy berdasarkan ada tidaknya pejabat pemerintah, politisi, atau militer/kepolisian dalam jajaran komisaris atau direksi, serta ESG diukur menggunakan indeks pengungkapan berbasis checklist GRI. Analisis data dilakukan menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa Komite Audit tidak berpengaruh signifikan terhadap Agresivitas Pajak. Kepemilikan Institusional berpengaruh negatif dan signifikan terhadap Agresivitas Pajak. Koneksi Politik tidak berpengaruh signifikan terhadap Agresivitas Pajak. ESG tidak berpengaruh signifikan terhadap Agresivitas Pajak.

Kata Kunci: Agresivitas Pajak, Komite Audit, Kepemilikan Institusional, Koneksi Politik, ESG

ABSTRACT

This study aims to analyze the effect of Audit Committee, Institutional Ownership, Political Connection, and *Environmental, Social, and Governance* (ESG) on Tax Aggressiveness in companies within the *Consumer Non-Cyclicals* sector, food and beverage sub-sector, listed on the Indonesia Stock Exchange (IDX) during the 2022–2025 period. This research employs a quantitative approach using secondary data obtained from companies' annual reports and sustainability reports. Audit Committee is proxied by the number of audit committee members, Institutional Ownership is measured by the percentage of institutional shareholding relative to total shares outstanding, Political Connection is measured using a dummy variable based on the presence of government officials, politicians, or military/police personnel on the board of commissioners or directors, and ESG is measured using a GRI-based disclosure checklist index. Data analysis was conducted using multiple linear regression. The results show that Audit Committee has no significant effect on Tax Aggressiveness. Institutional Ownership has a negative and significant effect on Tax Aggressiveness. Political Connection has no significant effect on Tax Aggressiveness. ESG has no significant effect on Tax Aggressiveness.

Keywords: Tax Aggressiveness, Audit Committee, Institutional Ownership, Political Connection, ESG