ABSTRAK

Nama : Raviqa
Program Studi : Akuntansi
Judul : Pengaruh *Capital Intensity*, *Leverage*, Dan *Corporate Social Responsibility* Terhadap Agresivitas Pajak Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2023

Penelitian ini menganalisis pengaruh *capital intensity*, *leverage*, dan *corporate social responsibility* terhadap agresivitas pajak. Sampel dalam penelitian ini adalah 93 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2019-2023 yang diperoleh menggunakan metode *purposive sampling.* Alat analisis yang digunakan adalah regresi data panel.. Hasil penelitian menunjukkan bahwa *leverage* berpengaruh negatif dan signifikan terhadap agresivitas pajak, *capital intensity* dan *corporate social responsibility* tidak berpengaruh terhadap agresivitas pajak.

Kata Kunci : *Capital Intensity*, *Leverage*, *Corporate Social Responsibility*, Agresivitas Pajak

ABSTRACT

Name : Raviqa
Study Program : Accounting
Title : The Effect of Capital Intensity, Leverage, and Corporate Social Responsibility on Tax Aggressiveness in Manufacturing Companies Listed on the Indonesia Stock Exchange in 2019-2023

This study analyzes the effect of capital intensity, leverage, and corporate social responsibility on tax aggressiveness. The sample in this study consists of 93 manufacturing companies listed on the Indonesia Stock Exchange from 2019 to 2023, obtained using purposive sampling. The analytical tool used is panel data regression. The results of the study indicate that leverage has a negative and significant effect on tax aggressiveness, while capital intensity and corporate social responsibility do not affect tax aggressiveness.

***Keywords** : Capital Intensity, Leverage, Corporate Social Responsibility, Tax Aggressiveness*