ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *capital intensity*, profitabilitas, dan ukuran perusahaan terhadap agresivitas pajak serta menguji peran *corporate governance* sebagai variabel moderasi pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022-2025. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan tahunan yang dipublikasikan melalui situs resmi BEI dan situs resmi masing-masing perusahaan. Populasi penelitian terdiri dari 90 perusahaan sektor energi, sedangkan sampel ditentukan menggunakan metode *purposive sampling* sehingga diperoleh 38 perusahaan dengan total 152 data observasi.

Hasil penelitian menunjukkan bahwa secara parsial, *capital intensity* dan profitabilitas berpengaruh negatif dan signifikan terhadap agresivitas pajak.. Sedangkan, ukuran perusahaan tidak berpengaruh signifikan terhadap agresivitas pajak. Sementara itu , *corporate governance* yang diproksikan dengan proporsi komisaris independen tidak mampu memoderasi pengaruh *capital intensity*, profitabilitas, maupun ukuran perusahaan terhadap agresivitas pajak.

Kata Kunci: Agresivitas Pajak, *Capital Intensity*, Profitabilitas, Ukuran Perusahaan, *Corporate Governance*,

ABSTRACT

This study aims to analyze the influence of capital intensity, profitability, and company size on tax aggressiveness and examine the role of corporate governance as a moderation variable in energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2022-2025 period. This study uses a quantitative approach with secondary data obtained from the annual financial statements published through the IDX's official website and the official website of each company. The research population consisted of 90 energy sector companies, while the sample was determined using the purposive sampling method so that 38 companies were obtained with a total of 152 observation data.

The results of the study show that partially, capital intensity and profitability have a negative and significant effect on tax aggressiveness. Meanwhile, the size of the company does not have a significant effect on tax aggressiveness. Meanwhile, corporate governance proxied by the proportion of independent commissioners is unable to moderate the influence of capital intensity, profitability, and company size on tax aggressiveness.

Keywords: *Tax Aggressiveness, Capital Intensity, Profitability, Company Size, Corporate Governance,*