

INTISARI

Profitabilitas, leverage, ukuran perusahaan, dan intensitas modal semuanya berdampak pada agresivitas pajak, menurut studi empiris perusahaan properti dan real estate dari tahun 2017 hingga 2021. Penelitian ini menggunakan data sekunder. Sampel penelitian terdiri dari delapan puluh perusahaan real estate dan properti yang akan terdaftar di Bursa Efek Indonesia (BEI) antara tahun 2017 dan 2021. Menggunakan strategi yang disebut “purposive sampling”, dipilih 38 bisnis untuk dijadikan sampel. Profitabilitas, leverage, ukuran perusahaan, dan intensitas modal semuanya berdampak positif pada agresivitas pajak, menurut penelitian tersebut.

Kata kunci: agresivitas pajak, profitabilitas, leverage, ukuran perusahaan dan intensitas modal.

ABSTRAK

Profitability, leverage, company size, and capital intensity all have an impact on tax aggressiveness, according to an empirical study of property and real estate companies from 2017 to 2021. This study uses secondary data. The research sample consists of eighty real estate and property companies that will be listed on the Indonesia Stock Exchange (IDX) between 2017 and 2021. Using a strategy called "purposive sampling," 38 businesses were chosen to serve as samples. Profitability, leverage, firm size, and capital intensity all have a positive impact on tax aggressiveness, according to the study.

Keywords: tax aggressiveness, profitability, leverage, company size and capital intensity.