

## ABSTRACT

*Risalah Giargi Pramesti, 7193520029, The Effect of Institutional Ownership, Capital Intensity and Inventory Intensity on Manufacturing Companies Listed on the Indonesia Stock Exchange in 2019-2022. Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics, Medan State University 2024.*

*The problem in this study is that tax aggressiveness can reduce state revenue from the tax sector because companies take aggressive actions against taxes to reduce their tax burden by taking advantage of weaknesses in tax regulations by taking tax aggressiveness. This study aims to analyze the effect of institutional ownership, capital intensity, and inventory intensity on tax aggressiveness.*

*The research was conducted at manufacturing companies on the Indonesia Stock Exchange in 2019-2022. The sampling technique using purposive sampling technique obtained a research sample of 14 companies. The analysis used in this study is logistic regression analysis.*

*Partial test results show that Institutional Ownership has a negative effect on Tax Aggressiveness with a sig-t value of  $0.037 < 0.05$ , Capital Intensity has no effect on Tax Aggressiveness with a sig-t value of  $0.270 \geq 0.05$ , Inventory Intensity has a positive effect on Tax Aggressiveness with a sig-t value of  $0.045 < 0.05$ . And the results of the f statistical test show that Institutional Ownership, Capital Intensity, and Inventory Intensity simultaneously affect Tax Aggressiveness with a sig-f value of  $0.004 < 0.05$ .*

*This study has concluded that Institutional Ownership has a negative effect on Tax Aggressiveness  $H_1$  accepted, Capital Intensity has no effect on Tax Aggressiveness  $H_2$  rejected, Inventory Intensity has a positive effect on Tax Aggressiveness  $H_3$  accepted, and Institutional Ownership, Capital Intensity, and Inventory Intensity simultaneously affect Tax Aggressiveness  $H_4$  accepted.*

**Keywords:** *Tax Aggressiveness, Institutional Ownership, Capital Intensity, Inventory Intensity*

## ABSTRAK

**Risalah Giargi Pramesti, 7193520029, Pengaruh Kepemilikan Institusional, *Capital Intensity* dan *Inventory Intensity* Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2022. Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2024.**

Permasalahan dalam penelitian ini dikarenakan tindakan agresivitas pajak dapat mengurangi penerimaan negara dari sektor pajak karena perusahaan melakukan tindakan agresif terhadap pajak untuk mengurangi beban pajaknya dengan memanfaatkan kelemahan dari peraturan perpajakan dengan cara melakukan tindakan agresivitas pajak. Penelitian ini bertujuan untuk menganalisis pengaruh kepemilikan institusional, *capital intensity*, dan *inventory intensity* terhadap agresivitas pajak.

Penelitian dilakukan pada perusahaan manufaktur di Bursa Efek Indonesia tahun 2019-2022. Teknik pengambilan sampel menggunakan teknik *purposive sampling* diperoleh sampel penelitian sebanyak 14 perusahaan. Analisis yang digunakan dalam penelitian ini adalah analisis regresi logistik.

Hasil uji parsial menunjukkan bahwa Kepemilikan Institusional berpengaruh negatif terhadap Agresivitas Pajak dengan nilai sig-t sebesar  $0,037 < 0,05$ , *Capital Intensity* tidak berpengaruh terhadap Agresivitas Pajak dengan nilai sig-t sebesar  $0,270 > 0,05$ , *Inventory Intensity* berpengaruh positif terhadap Agresivitas Pajak dengan nilai sig-t sebesar  $0,045 < 0,05$ . Dan hasil uji statistik f yang menunjukkan bahwa Kepemilikan Institusional, *Capital Intensity*, dan *Inventory Intensity* berpengaruh secara simultan terhadap Agresivitas Pajak dengan nilai sig-f sebesar  $0,004 < 0,05$ .

Penelitian ini memiliki kesimpulan bahwa Kepemilikan Institusional berpengaruh negatif terhadap Agresivitas Pajak  $H_1$  diterima, *Capital Intensity* tidak berpengaruh terhadap Agresivitas Pajak  $H_2$  ditolak, *Inventory Intensity* berpengaruh positif terhadap Agresivitas Pajak  $H_3$  diterima, dan Kepemilikan Institusional, *Capital Intensity*, dan *Inventory Intensity* berpengaruh secara simultan terhadap Agresivitas Pajak  $H_4$  diterima.

**Kata Kunci : Agresivitas Pajak, Kepemilikan Institusional, *Capital Intensity*, *Inventory Intensity***