

ABSTRACT

This study aims to analyze the effect of earnings management, good corporate governance mechanism and capital intensity on tax aggressiveness (study of food and beverage sub-sector manufacturing companies of food, beverage and cigarette subsectors listed on the Indonesia Stock Exchange (IDX) for the period 2016-2020.

The sampling technique used in this study is purposive sampling with criteria: (1) Food, beverage and cigarette subsector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for 5 (five) in the period 2016-2020. (2) Manufacturing companies of food, beverage and cigarette subsectors that did not suffer losses in the research period, namely in 2016-2020. (3) Manufacturing companies of food, beverage and cigarette subsectors that report the required data completely during the period 2016-2020.

The research approach used in this research is descriptive and associative analysis. The statistical analysis used in this research is the classical assumption test, hypothesis testing using the t test, f test, simple linear regression test, multiple linear regression test, partial correlation analysis, simultaneous correlation analysis, partial coefficient of determination and simultaneous coefficient of determination.

Based on the results of research by food, beverage and cigarette subsector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2016-2020. Earnings Management has a significant effect on Tax Aggressiveness with a contribution given of 18.8%. Managerial Ownership has a significant effect on Tax Aggressiveness with a contribution given of 13.1%. Institutional Ownership has a significant effect on Tax Aggressiveness with a contribution given of 11%. The Independent Board of Commissioners has a significant influence on Tax Aggressiveness with a contribution given of 7.3%. The Audit Committee has a significant effect on Tax Aggressiveness with a contribution given of 7.8%. While simultaneously the Corporate Governance Mechanism has a significant effect on Tax Aggressiveness with a contribution given of 39.2%. Capital Intensity has a significant effect on Tax Aggressiveness with contributions made of 16.8%.

Keywords: Profit Management, Corporate Governance Mechanism, Capital Intensity, Tax Aggressiveness.