ABSTRACT

THE EFFECT OF CAPITAL INTENSITY, INVENTORY INTENSITY AND LEVERAGE ON TAX AGGRESSIVITY WITH INVENTORY INTENSITY VARIABLES AS MODERATION

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Indonesia is a developing country that still relies on taxes as the main income for the country. Taxes also function as state funding to carry out national development programs and also as a source for people's welfare. According to Law Number 28 of 2007 Article 1 Paragraph 1, taxes are the obligation of citizens towards their country as stipulated in the Law and taxes do not give rise to direct rewards and income derived from taxes will be used for the greatest prosperity of the people. This study aims to explain and understand the effect of Capital intensity, Leverage and Inventory intensity on Tax Aggressiveness with Inventory intensity as a Moderation variable. This research is a secondary research with a total sample of 29 food and beverage sub-sector companies listed on the Indonesia Stock Exchange. The data analysis technique is using multiple linear regression analysis with data processing through Eviews12 software. The results of this study reveal that Capital intensity, Inventory intensity and Leverage affect Tax Aggressiveness, while the Inventory intensity variable can influence Capital intensity and Leverage variables as Moderation variables on Tax Aggressiveness.

Keywords: Capital Intensity, Inventory Intensity, Leverage, Tax Aggressivity, Inventory Intensity

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