ABSTRAK

PENGARUH PROFITABILITAS, *THIN CAPITALIZATION, FINANCIAL DISTRESS* DAN MANAJEMEN LABA TERHADAP AGRESIVITAS PAJAK

(Survei Pada Emiten Sektor *Consumer Non-Cyclicals* yang Terdaftar di BEI Periode 2015-2023)

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Penelitian ini bertujuan untuk mengetahui Profitabilitas, *Thin Capitalization, Financial Distress*, Manajemen Laba dan Agresivitas Pajak pada emiten sektor *Consumer Non-Cyclicals* di BEI periode 2015-2023. Selain itu untuk mengetahui pengaruh Profitabilitas, *Thin Capitalization*, *Financial Distress* dan Manajemen Laba terhadap Agresivitas Pajak secara parsial dan bersama-sama pada emiten sektor *Consumer Non-Cyclicals* di BEI periode 2015-2023. Metode penelitian yang digunakan yaitu metode penelitian kuantitatif dengan pendekatan deskriptif. Sedangkan, teknik pemilihan sampel yang digunakan adalah metode *purposive sampling*. Teknik pengumpulan data yang digunakan adalah data sekunder yang didapat melalui kajian pustaka dan sumber lain yang relevan. Alat analisis yang digunakan adalah analisis regresi data panel. Hasil penelitian ini menunjukan bahwa: (1) Profitabilitas secara parsial berpengaruh negatif dan signifikan terhadap agresivitas pajak; (2) *Thin Capitalization* secara parsial berpengaruh negatif tidak signifikan terhadap agresivitas pajak; (3) *Financial Distress* secara parsial berpengaruh negatif tidak signifikan terhadap agresivitas pajak; (4) Manajemen Laba secara parsial berpengaruh negatif dan signifikan terhadap agresivitas pajak; (5) Profitabilitas, *Thin Capitalization, Financial Distress* dan Manajemen Laba secara bersama-sama berpengaruh signifikan terhadap Agresivitas Pajak.

Kata Kunci: Profitabilitas, *Thin Capitalization, Financial Distress*, Manajemen Laba, Agresivitas Pajak.

ABSTRACT

THE EFFECT OF PROFITABILITY, THIN CAPITALIZATION, FINANCIAL DISTRESS AND PROFIT MANAGEMENT AGAINST TAX AGGRESSIVENESS

(A Survey on Consumer Non-Cyclicals Companies Listed on BEI in 2015-2023)

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This study aims to determine Profitability, Thin Capitalization, Financial Distress, Profit Management and Tax Aggressiveness in issuers in the Consumer Non-Cyclicals sector on the IDX for the 2015-2023 period. In addition, to determine the influence of Profitability, Thin Capitalization, Financial Distress and Profit Management on Tax Aggressiveness partially and jointly on issuers in the Consumer Non-Cyclicals sector on the IDX for the 2015-2023 period. The research method used is a quantitative research method with a descriptive approach. Meanwhile, the sample selection technique used is the purposive sampling method. The data collection technique is secondary data obtained through literature review and other relevant sources. The analysis tool used is panel data regression analysis. The results of this study show that: (1) Profitability partially has a negative and significant effect on tax aggressiveness; (2) Thin Capitalization partially has a negative not significant effect on tax aggressiveness; (3) Financial Distress partially has a negative not significant effect on tax aggressiveness; (4) Profit Management partially has a negative and significant effect on tax aggressiveness; (5) Profitability, Thin Capitalization, Financial Distress and Profit Management together have a significant effect on Tax Aggressiveness.

***Keywords**: Profitability, Thin Capitalization, Financial Distress, Profit Management, Tax Aggressiveness.*