ABSTRAK

ANTI. 2025. Pengaruh Kemampuan Manajerial terhadap Agresivitas Pajak pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2019–2024*.* Skripsi Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar*. Dibimbing* oleh: Andi Arman Dan Mira

Penelitian ini bertujuan untuk menguji pengaruh kemampuan manajerial terhadap agresivitas pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019–2024. Selain variabel independen kemampuan manajerial yang diproksikan dengan Asset Turnover (ATO), penelitian ini juga menggunakan variabel kontrol yang meliputi profitabilitas (Return on Assets), ukuran perusahaan (Firm Size), leverage (DER) dan capital expenditure. Metode penelitian yang digunakan adalah kuantitatif dengan teknik pengambilan sampel menggunakan purposive sampling, sehingga diperoleh total 198 observasi dari 33 perusahaan manufaktur selama enam tahun pengamatan. Analisis data dilakukan dengan regresi data panel menggunakan model Pooled OLS melalui bantuan perangkat lunak EViews 13. Hasil penelitian menunjukkan bahwa variabel independen kemampuan manajerial tidak berpengaruh signifikan terhadap agresivitas pajak. Demikian pula dengan variabel kontrol profitabilitas, ukuran perusahaan, leverage, capital expenditure, dan biaya SG&A yang seluruhnya tidak menunjukkan pengaruh signifikan terhadap tingkat agresivitas pajak perusahaan manufaktur di Indonesia selama periode pengamatan. Nilai Adjusted R-squared sebesar 0,89% mengindikasikan bahwa model penelitian ini memiliki kemampuan yang sangat rendah dalam menjelaskan variasi agresivitas pajak, sementara 99,11% sisanya dipengaruhi oleh faktor lain di luar model penelitian.

Kata Kunci: Kemampuan Manajerial, Agresivitas Pajak, *Asset Turnover*, Perusahaan Manufaktur

ABSTRACT

ANTI. 2025. The Effect of Managerial Ability on Tax Aggressiveness in Manufacturing Companies Listed on the Indonesia Stock Exchange for the Period 2019–2024. Undergraduate Thesis, Department of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Makassar. Supervised by: Andi Arman and Mira

This study aims to examine the effect of managerial ability on tax aggressiveness in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2019–2024 period. In addition to the independent variable of managerial ability proxied by Asset Turnover (ATO), this study also employs control variables including profitability (Return on Assets), firm size, leverage (DER), capital expenditure, and SG&A expenses. The research method used is quantitative with a purposive sampling technique, resulting in a total of 198 observations from 33 manufacturing companies over six years of observation. Data analysis was conducted using panel data regression with the Pooled OLS model using EViews 13 software. The results showed that the independent variable of managerial ability has no significant effect on tax aggressiveness. Similarly, the control variables of profitability, firm size, leverage, capital expenditure, and SG&A expenses all showed no significant effect on the level of tax aggressiveness of manufacturing companies in Indonesia during the observation period. The Adjusted R-squared value of 0.89% indicates that the research model has a very low ability to explain the variation in tax aggressiveness, while the remaining 99.11% is influenced by other factors outside the research model.

Keywords: *Managerial Ability, Tax Aggressiveness, Asset Turnover, Manufacturing Companies*