

## ABSTRAK

Risma Cahyaning Tristiyanto. 2024. Pengaruh Kepemilikan Institusional dan Profitabilitas terhadap Agresivitas Pajak dengan Ukuran Perusahaan sebagai Variabel Moderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng W, S.E., M.Si, Ak., C.A. Pembimbing (II) Richo Diana Aviyanti, SE., M.Ak.

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh Kepemilikan Institusional dan Profitabilitas terhadap Agresivitas Pajak dengan Ukuran Perusahaan sebagai Variabel Moderasi. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2022 sebanyak 271 perusahaan. Sampel diambil melalui teknik *purposive sampling* berjumlah 85 perusahaan dengan total sampel sebanyak 340 perusahaan manufaktur. Metode analisis data yang digunakan dalam penelitian ini menggunakan analisis regresi berganda dan *Moderated Regression Annalysis (MRA)* menggunakan bantuan program *SPSS* versi 25. Hasil penelitian ini menunjukkan bahwa (1) Kepemilikan institusional berpengaruh positif tidak signifikan terhadap agresivitas pajak, (2) Profitabilitas berpengaruh negatif terhadap agresivitas pajak, (3) Ukuran perusahaan tidak mampu memoderasi pengaruh negatif kepemilikan institusional terhadap agresivitas pajak, (4) Ukuran perusahaan tidak mampu memoderasi pengaruh negatif profitabilitas terhadap agresivitas pajak.

**Kata kunci :** *Kepemilikan Institusional, Profitabilitas, Agresivitas Pajak, Ukuran Perusahaan.*

## ABSTRACT

Risma Cahyaning Tristiyanto. 2024. The Effect of Institutional Ownership and Profitability towards Tax Aggresiveness with Company Size as a Moderating Variable. Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisor (I) Dr. Anggita Langgeng W, S.E., M.Si, Ak., C.A. Pembimbing (II) Richo Diana Aviyanti, SE., M.Ak.

This study aimed to determine and analyze the effect of Institutional Ownership and Profitability towards Tax Aggressiveness with Company Size as a Moderating Variable. The population in this study were manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2022 period totaling 271 companies. Samples were taken through purposive sampling techniques totaling 85 companies with a total sample of 340 manufacturing companies. The data analysis method used in this study was multiple regression analysis and Moderated Regression Analysis (MRA) using the SPSS version 25 program. The results of this study indicate: (1) Institutional ownership has a positive but insignificant effect towards tax aggressiveness, (2) Profitability has a negative effect towards tax aggressiveness, (3) Company size is unable to moderate the negative effect of institutional ownership towards tax aggressiveness, (4) Company size is unable to moderate the negative effect of profitability towards tax aggressiveness.

Keywords: *Institutional Ownership, Profitability, Tax Aggressiveness, Firm Size.*