

[54]

## **The Effect of Leverage, Capital Intensity Ratio and Earnings Management Against Corporate Tax Aggressiveness**

**Nurhayati, Novita Indrawati and Al Azhar A**

Fakultas Ekonomi dan Bisnis Universitas Riau

[novitaindrawati@yahoo.co.id](mailto:novitaindrawati@yahoo.co.id)

**Abstract.** This study aims to analyze the influence of leverage, capital intensity ratio and earnings management on tax aggressiveness of manufacturing companies listed on the Indonesia Stock Exchange in 2014-2016. The company's tax aggressiveness in this study was measured using the Cash Effective Tax Rate (CETR). The population in this study is a manufacturing company listed on the Indonesia Stock Exchange (IDX) in 2014-2016, as many as 164 companies. The sampling technique used purposive sampling, and obtained 59 samples. Data analysis method in this study uses multiple linear regressions. The results of this study prove that leverage and earnings management have a positive effect on corporate tax aggressiveness while the Capital Intensity Ratio has no effect on corporate tax aggressiveness.

**Keywords:** Leverage, Capital Intensity Ratio, Earnings Management, Tax Aggressiveness