# ABSTRACT

*Fanny Agustyn / 31150199 / The Influence of Leverage, Profitability, Inventory Intensity, Capital Intensity on Aggressive Tax Planning Moderated by the Quality of Auditors in Manufacturing Companies Listed on Indonesia Stock Exchange in the Period of 2015 –2017/ Advisor : Rizka Indri Arfianti S.E., Ak., M.M., M.Ak.*

*Tax revenue in Indonesia became the largest source of state income. Corporate taxation is not always had a good response because corporate had different intention differ from governance. From that reason, managers do tax planning to which reduce the amount of tax but still legal. Aggressive tax planning is the act of taking technical advantage in the taxation system in reducing the tax burden. The purpose of this study is study the effect of leverage, profitability, inventory intensity, and capital intensity on aggressive tax planning that was moderated by the quality of auditor.*

*This research use positive accounting theory and agency theory. Positive accounting theory explains the behavior of management in the process of financial statements. Agency theory explains relations between agency and principle which have different intention. Leverage is used to measure the extent to which a company's assets are financed with debt. Profitability is used to measure company’s profit. Company’s inventory is used to fulfill the demand on long term. Capital intensity is used to measure the ownership of capital for the company. The quality of auditor is used to measure violation and report it.*

*The object on this reasearch is manufactured companies Listed On Indonesia Stock Exchange Period 2015 – 2017. The sampling technique is non-probability sampling. Data anaysis techniques to examine each variables was done with statistic descriptive test, pooling test, classic assumption test, hypotesis test and multiple linear regression analysi.*

*This research shows us the result of t test of leverage is 0,0025 and the value of B is -0,098. The result of t test of profitability is 0,024 and the value of B is -0,114. The result of t test of inventory intensity is 0,003 and the value of B is 0,479. The result of t test of capital intensity is 0,4845 and the value of B is -0,003. The quality of auditors as moderating variable has significant more than 0,05.*

*The conclusion of this research are leverage has positive correlation on aggressive tax planning, profitability has no evidence negative correlation on aggressive tax planning, inventory intensity has no evidence positive correlation on aggressive tax planning, capital intensity has no evidence positive correlation on aggressive tax planning, the quality of auditors as moderationg variable has not evidence weaken leverage on aggressive tax planning, the quality of auditors as moderationg variable has not evidence weaken profitability on aggressive tax planning, the quality of auditors as moderationg variable weaken inventory intensity on aggressive tax planning, the quality of auditors as moderationg variable has not evidence weaken capital intensity on aggressive tax planning.*

*Key words : leverage, profitability, inventory intensity, capital intensity, the quality of auditors, aggressive tax planning*