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Capital Intensity, Deferred Tax Expense, Company Size, Sales Growth and Tax Aggressiveness

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ABSTRACT

This study analyses the effect of Capital Intensity, Deferred Tax Expense, Company Size, and Sales Growth on Tax Aggressiveness. The independent variables used in this research are capital intensity, deferred tax expense, company size and sales growth. The dependent variable used is Tax Aggressiveness. The population of this study is non-cyclical sector companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period. The data source used in this study is secondary data in the form of published company financial reports. This study used a quantitative method with sampling carried out using a purposive sampling method. The number of companies sampled in this study was 10 (ten). Data processing uses E-Views 9 (nine). The results of this study show that Capital Intensity, Deferred Tax Expense, Company Size, and Sales Growth do not affect Tax Aggressiveness. The difference between this research and previous research is that the year of research in this study is the year used in the last year. Besides that, the sector studied in this study differs from previous studies.

Keywords: Capital Intensity, Deferred Tax Expense, Company Size, and Sales growth, Tax Aggressiveness.

1. INTRODUCTION

Article 1 of Law No. 16 of 2019 concerning General Provisions and Tax Procedures (KUP) states that taxes are a mandatory contribution to the state owed by individuals or entities that are coercive based on the law by not getting compensation directly and being used for the needs of the state for the greatest prosperity of the people. Indonesia is a country that is categorized as a developing country and has a large population. So, it is very natural that in Indonesia, there are many companies from within and outside the country, which will increase revenue in the tax sector Putri et al., (2021).

Tax avoidance is a series of tax planning activities. The issue of Tax Aggressiveness is complex and unique; on the one hand, Tax Aggressiveness is allowed, but on the other hand, Tax Aggressiveness is undesirable. Corporate Tax Aggressiveness is the company's desire to reduce the tax burden that must be paid

legally (Tax Avoidance) or illegally (Tax Evasion) by taking advantage of the loopholes in the tax regulations. The larger the company takes tax avoidance, the more aggressive the company is towards taxation Hidayat and Fitria, (2018)

Since 2010, state revenue through taxes has never again reached the target; even revenue from the tax sector, seen from the ratio, has decreased. Based on documents from the DGT, the revenue ratio continues to decline, with the most significant decrease occurring in 2020. In 2020, the ratio of income from the tax sector only reached 6.9%, down 1.5% from 2019, which was 8.9%. Since the COVID-19 pandemic hit, state revenue has decreased dramatically due to the business sector experiencing pressure from the impact of the COVID-19 pandemic. cnbcindonesia.com (2021).



The phenomenon related to the practice of tax aggressiveness that researchers take is the company PT Indofood Sukses Makmur Tbk. The main points of the case were when PT Indofood carried out a business expansion by establishing a new company and transferring assets, liabilities and operations of the noodle division (instant noodle and seasoning factory) to PT Indofood CBP Sukses Makmur according to the deed dated September 2, 2009. Then, the business expansion with book value was approved by the Directorate General of Taxes Regional Office of Large Taxpayers. Based on decision letter No. KEP-19/WPJ.19/2010. February 3, 2010, regarding the approval of the use of book value for the transfer of assets in business expansion. Because of this, PT Indofood carried out business expansion to avoid taxes. However, from this division, the Directorate General of Taxes still decided that the company must continue to pay taxes owed in the amount of 1.3 billion. Quoted from www.gresnews.com (2013).

According to Susanti et al. (2020), Tax aggressiveness is an action taken to minimize the tax costs earned by the company and the amount of tax costs from tax costs. Tax aggressiveness is part of tax management in terms of tax planning; one example of tax planning is optimizing tax credits by constantly asking for proof of deduction for every transaction made. Proof of withholding at the end of the year can be used as a tax credit, which will reduce the corporate income tax owed. If it is associated with tax avoidance or tax evasion, tax aggressiveness is more directed toward legal action to reduce the tax the company must pay.

Capital Intensity is a company investment activity in the form of fixed assets. In other words, Capital Intensity describes how much the company invests its assets in the form of fixed assets. The bigger the company, the greater the intensity of capital and assets owned by the company. Significant resources can be used to reduce the tax burden of a company Fatkhurrozi and Kurnia, (2021). However, the larger the size of a company, the company will get more attention from the government and investors. Therefore, the larger company with high capital intensity tends to reduce Utomo &

Fitria (2021). Capital Intensity is an investment activity carried out by companies associated with investments in the form of fixed assets or capital, according to Novitasari (2017). The greater the fixed assets owned by the company, the greater the depreciation, so the amount of taxable income that must be paid decreases.

According to Fatkhurrozi and Kurnia (2021), Deferred Tax Expense is a burden arising from the difference between commercial profit and taxable profit that the company must pay in the future. The difference between the commercial and fiscal profit will result in a correction in the form of a positive correction and a negative correction. The greater the delay in reporting Deferred Tax Expenses between periods, the greater the company's tax burden. In this condition, it can encourage companies to take tax aggressiveness. Deferred tax, or what is known as deferred tax, can be interpreted as a tax burden that can impact increasing or decreasing the tax burden that needs to be paid by taxpayers in the future Agadima & Hutabarat, (2022).

Company size is a measurement that can classify companies into large and small companies through the company's total assets owned, stock market value, average level of sales and number of sales. Large companies tend to have more significant resources than companies with a smaller scale to manage taxes. Company size reflects the company's ability and stability in generating profits, meaning that the greater the net income of a company, the larger the company. The size of the company is divided into three parts, namely large firms (large companies), medium firms (medium companies), and small firms (small companies). The quality of financial reports must be transparent, reliable, and free from earnings management because it can obscure available information, especially for information related to minimizing profits to minimize taxable income so that tax payments are minimal Febrilyantri, (2020).

If the company's sales level from the previous period has increased, the company's income will be even greater. The greater the company's income, the greater the profit before tax, which means the company's tax burden will

be even more significant. This condition will encourage companies to take tax aggressiveness in reducing the high tax burden due to sales growth. According to (Ma'shum and Hidayati (2021), sales growth is the achievement of obtaining sales levels in a company from time to time based on sales data owned by the company. Sales Growth is a reflection of a company's past success, which can be used as a prediction of future sales growth. The relationship with positive accounting theory can be an illustration for companies in choosing profitable accounting policies; the greater the company's sales volume, the higher the company's sales growth will increase Susanti et al., (2020)

2. LITERATURE REVIEW

Agency theory explains a relationship between the authorizing party and the authorized party. This theory arises when there is a working relationship agreement between the principal who authorizes the agent or the party authorized to run the company; the agreement between the principal and agent is intended to get the maximum profit Fatkhurrozi and Kurnia, (2021). It will encourage the agent to do everything possible to achieve his goals, both according to the rules and in a way contrary to the applicable regulations. So, actions like this will bring up an information imbalance between management and investors.

Tax aggressiveness is an action taken to minimize the tax costs earned by the company is to minimize the amount of tax costs from tax costs. Tax aggressiveness is part of tax management in terms of tax planning; one example of tax planning is optimizing tax credits by constantly asking for proof of deduction for every transaction made Susanti et al., (2020)

Companies with large profits tend to be considered successful in managing their management; companies with large incomes can obtain greater profits, and companies must also be prepared with taxes that must be paid according to their obligations (Ma'shum & Hidayati, 2021). With global economic development, competition between companies is becoming increasingly stringent; all

This study investigates the effects of Capital Intensity, Deferred Tax Expense, Company Size and Sales Growth on Tax Aggressiveness (Empirical Study of Non-Syclical Sector Companies Listed on the Indonesian Stock Exchange 2017-2021). The difference between this research and previous studies is that research needs to examine the effect of capital intensity, deferred tax expense, company size and sales growth on tax aggressiveness. As well as differences in the year of research, in this study, the year used was more recent than previous research.

companies are trying to increase sales levels to obtain maximum profits to face competition and maintain their companies. As a company oriented towards achieving large profits, the company will try to get profits that increase company profits. However, if profits are high, the tax must be paid increases, so companies tend to avoid taxes.

H₁: Capital Intensity, Deferred Tax Expense, Company Size, and Sales Growth have an effect on Tax Aggressiveness

Capital Intensity is a company investment activity in the form of fixed assets. In other words, capital intensity describes how much the company invests its assets in fixed assets. The bigger a company, the greater the intensity of capital and assets owned by the company; extensive resources can be used to reduce the tax burden of a company. Capital Intensity is an investment activity carried out by a company associated with investment in fixed assets or capital. The greater the fixed assets owned by the company, the greater the depreciation, so the amount of taxable income that must be paid decreases Novitasari, (2017)

Research conducted by Hidayat and Fitria (2018) stated that capital intensity affects tax aggressiveness; this is because companies that tend to invest in fixed assets will affect the level of tax aggressiveness in companies by utilizing depreciation expenses to reduce payments. This statement is supported by research conducted



by Utomo & Fitria (2021), the results of which state that capital intensity hurts tax aggressiveness; the greater the intensity of fixed assets owned by a company, the more the company can use it to reduce its taxable profit. From these results, the hypothesis is obtained:

H₂: Capital Intensity has a negative effect on Tax Aggressiveness

Deferred Tax Expense is an expense arising from the difference between commercial profit and taxable profit that the company must pay in the future. The difference between commercial and fiscal profits will result in a positive correction and a negative correction Fatkhurrozi and Kurnia (2021). Positive corrections can increase pre-tax income, while negative corrections will reduce pre-tax income. Deferred tax, or what is known as deferred tax, can be interpreted as a tax burden that can impact increasing or decreasing the tax burden that needs to be paid by taxpayers in the future Agadima and Hutabarat, (2022).

Deferred tax expense positively affects tax evasion; the greater the amount of deferred tax occurs due to negative adjustment costs due to previously deferred taxes, which causes the total corporate tax (Chrisandy & Simbolon, 2022). This research is reinforced by the results of Agadima and Hutabarat (2022), which state that the higher the deferred tax as measured by tax circulation between specific timeframes, the lower the tax avoidance activities carried out by companies. So, based on the description above, the hypothesis in this study is as follows:

H₃: Defereed Tax Expense has a positive effect on Tax Aggressiveness.

Company size is a measurement that can classify companies into large and small companies through the company's total assets owned, stock market value, average level of sales and number of sales. Large companies tend to have more significant resources than companies with a smaller scale to manage taxes. Generally, company size is divided into three parts: large, medium, and trim. The larger a company, the greater its operational behaviour. Companies on a large scale have more extended experience in carrying out their

operations and have more experience in the strategy of sustaining their operations, including the act of minimizing Hidayat and Fitria (2018)

From research conducted by Yuliana and Wahyudi (2018), companies with large sizes hurt tax aggressiveness; the larger the size of the company, the lower the level of tax aggressiveness the company is. This research is supported by Avrinia Wulansari et al. (2020) results. Company size hurts tax aggressiveness. The bigger a company, the more supervision it will receive from the government and related investors; the company will be subject to government regulations. The higher the level of supervision, the more companies will be more careful in carrying out tax planning, so the possibility of companies carrying out tax aggressiveness is getting smaller. In this way, the hypothesis can be drawn:

H₄: Company size has a negative effect on tax aggressiveness.

According to Barton (1989), sales growth is a reflection of investment success in the previous period, which is used in predicting future growth. So, an increase in the company's sales growth shows its success in running its business. Sales growth is the occurrence of achieving sales in a company from time to time based on sales data owned by Fatkhurrozi and Kurnia (2021). Sales growth can be seen through the ratio between the current year's sales minus the previous year's sales and then divided by the previous year's Hidayat and Fitria (2018).

According to Hidayat and Fitria (2018), research explains that there is a negative effect of sales growth on tax evasion, which can be said that the higher the sales growth, the lower the ETR value, which tends to fall, meaning that companies are increasingly aggressive in tax evasion. This research is in line with research conducted by (2021), which states that the higher the level of company sales growth, the higher the effect of corporate tax planning to save taxes. So that the hypothesis can be drawn:

H₅: Sales Growth has a positive effect on Tax Aggressiveness.

3. RESEARCH METHOD

Research conducted by researchers is a type of quantitative research. The approach used in this study uses a quantitative approach to examine specific populations or samples to test established hypotheses with the use of numbers from data collection and the results. This approach was chosen because the analysis uses economic statistical tools that will test theories and look for generalizations that have predictive value. A quantitative approach is also used because this study uses financial report data on non-cyclical sector companies in numbers, then analyzed using financial ratios to

determine the company's financial performance.

3.1. Data Collection Techniques

The data used in this research is secondary data obtained from existing documents. The secondary data used in this research is the company's annual financial report. The data in this study were obtained from the Indonesia Stock Exchange (IDX) official website for 2017-2021. The technique used in this study is the study of literature and documentation techniques.

3.2 Operational Definitions of Variables

Table 1: Variable Measurement

Variables	Measurement
Dependent Variables:	
<i>Tax Aggressiveness</i> <i>Irawati (2022)</i>	$ETR = \frac{\text{Company tax expenses}}{\text{Earnings Before tax}}$
Independent Variables:	
<i>Capital Intensity</i> <i>Hidayat (2018)</i>	$CI = \frac{\text{Total Fixed Asset}}{\text{Total Asset}}$
<i>Deferred Tax Expense</i> <i>Fatkurrozi (2021)</i>	$DTE = \frac{\text{Deferred Tax Expense}}{\text{Total Asset}}$
<i>Company Size</i> <i>Hidayati (2021)</i>	$\text{Size} = \ln(\text{Total Assets})$
<i>Sales Growth</i> <i>Riswandari (2020)</i>	$SG = \frac{\text{Sales } t - \text{Sales } t - 1}{\text{Sales } t - 1}$

3.2. Sample Collection Techniques

Non-cyclical sector companies included in the research sample criteria, the sample search process obtained 18 (eighteen) non-cyclical sector companies in the 2017-2021 period, namely 5 (five) years, obtained data as many as 90 (ninety) sample data that had been fulfilling fulfil the sample selection used as sample data in this study. After the outlier test was carried out, in this study population, 8 (eight) companies had extreme data, so the data had to be an outlier; the last research sample used was

ten non-cyclical sector companies in the 2017-2021 period, namely 5 (five) years or 50 (fifty) company data samples.

This study aims to determine the effect of Capital Intensity, Deferred Tax Expense, Company Size and Sales Growth on Tax Aggressiveness. Based on the sampling criteria in this study, a sample of 18 companies was obtained in non-cyclical sector companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period. The following are the results of the sample selection process:

Table 2: Sample Selection

Description	No. of companies
Companies listed on the IDX are included in the category of the non-Cyclical sector for the 2017-2021 period	118
Companies listed on the IDX in a row for 2017-2021	(54)
Non-Cyclical sector companies that did not experience losses during the 2017-2021 research year	(27)
Companies that present financial reports in rupiah currency units consecutively until the 2017-2021 period	(1)
	202



Non-Cyclical sector companies that have an IPO	(18)
Unsuitable data	(8)
Final sample	10
Duration study	5 years
Total observations	50

3.3. Data Analysis Techniques

Regression analysis was used to test the hypothesis about the strength of the determining variable (Independent Variable) on tax aggressiveness in this study. This analysis is used to find out and obtain an overview of the effect of Capital Intensity and deferred Tax Expense. The following regression equations in this study are:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

Information :

Y = Tax Aggressiveness

α = Constant

β_1 - β_4 = Coefficient

X1 = Capital Intensity

X2 = Deferred Tax Expense

X3 = Company Size

X4 = Sales Growth

e = Standard Error

4. RESULTS AND DISCUSSIONS

4.1. Results

Table 3: Statistic Descriptive

Variables	N	Mean	SD	Min	Max
Dependent variables:					
<i>Tax Aggressiveness</i>	50	0.217765	0.241307	-0.283812	0.921846
Independent variables:					
<i>Capital Intensity</i>	50	0.378182	0.159204	0.130300	0.762247
<i>Deferred Tax Expense</i>	50	0.003071	0.002458	0.000224	0.009163
<i>Company Size</i>	50	28.87442	1.169038	27.08104	30.67954
<i>Sales Growth</i>	50	0.072832	0.164601	-0.409006	0.335117

Source: Proceed by E-views, 2022

The Capital Intensity descriptive statistical research results showed a minimum value of 0.130300, a maximum value of 0.762247, an average value (Mean) of 0.378182 and a median of 0.350888 with a standard deviation of 0.159204. The results of the descriptive statistics illustrate that the Capital Intensity variable has a mean more minuscule than the standard deviation. It indicates that the quality of Capital Intensity is excellent because it identifies that the standard error of the Capital Intensity variable is much smaller than the mean.

The Deferred Tax Expense descriptive statistical study results showed a minimum value of 0.000224, a maximum value of 0.009163 experienced, an average value of 0.003071 and a median value of 0.002452 with a standard deviation of 0.002458. The results of the descriptive statistics illustrate that the Deferred Tax Expense variable has a mean

more significant than the standard deviation. It indicates that the quality of the Deferred Tax Expense is excellent because it identifies the standard error of the Deferred Tax Expense variable as much smaller than the mean.

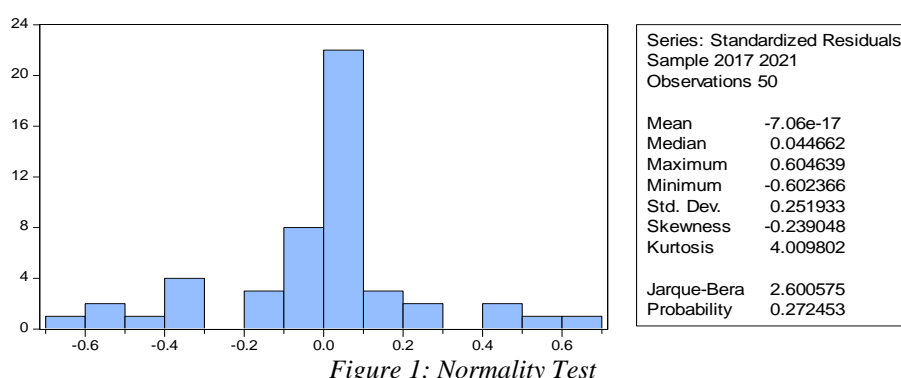
The results of descriptive statistical research on company size show a minimum value of 27.08104, a maximum value of 30.67954, an average value of 28.87442 and a median value of 28.55756 with a standard deviation of 1.169038. The descriptive statistics results illustrate that the company size variable has a mean more significant than the standard deviation; this indicates that the quality of company size is excellent because it identifies the standard error of the company size variable, which is much smaller than the mean.

The results of the descriptive statistical research on Sales Growth showed a minimum value of -0.409006, a maximum value of 0.335117, an average value of 0.072832 and a

median value of 0.121747 with a standard deviation of 0.164601. The results of the descriptive statistics illustrate that the Sales Growth variable has a mean more minuscule than the standard deviation; this indicates that the quality of Sales Growth is not good because it identifies the standard error of the Sales Growth variable, which is far greater than the mean.

The results of the descriptive statistical research on tax aggressiveness showed a minimum value of -0.283812, a maximum

value of 0.921846, an average value of 0.217765 and a median value of 0.238637 with a standard deviation of 0.241307. The results of the descriptive statistics illustrate that the Tax Aggressiveness variable has a mean more minuscule than the standard deviation. It indicates that the quality of Tax Aggressiveness could be better because it identifies the standard error of the Tax Aggressiveness variable, which is far greater than the mean.



Source: Proceed by E-views, 2022

The picture above shows that the probability value is 0.272453 or above the significance level of 0.05, which means that the data in this

study are normally distributed. The regression model meets the normality assumption and can be used in further tests.

Table 5: Multicollinearity test

Variables	Capital Intensity	Deferred Tax Expense	Company Size	Sales Growth
Capital Intensity	1.000000			
Deferred Tax Expense	0.226937	1.000000		
Company Size	0.033143	0.316182	1.000000	
Sales Growth	-0.124228	0.157980	0.132078	1.000000

Source: Proceed by E-views, 2022

Based on the results of the multicollinearity test above, it can be concluded that the results of the independent variable coefficient are

smaller than < 10, so in this study, there is no multicollinearity problem.

Table 6: Regression test

Variables	Coefficient	Sig.
Independent variables:		
Capital Intensity	0.941383	0.0903*
Deferred Tax Expense	-22.09906	0.1129
Company Size	0.094472	0.7812
Sales Growth	-0.100143	0.5506
R-square	19.54%	
Prob(F-statistic)	0.04	
Observations	50	

Source: Proceed by E-views, 2022

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<http://openjournal.unpam.ac.id/index.php/EAJ>



The coefficient of determination (R^2) essentially measures the model's ability to explain variations in the dependent variable. The coefficient of determination is between 0 and 1. The small value of r^2 means that the ability of the independent variables to explain the variation in the dependent variable is limited. Based on Table 4.15, it is known that the Adjusted R-squared value is 19.54% of Tax Aggressiveness, which can be explained by the variables Capital Intensity, Deferred Tax Expense, Company Size, and Sales Growth, while the rest is determined by other factors not examined in this study.

The F-count value is 2.125325, and the significant value is 0.038360, while to find F-tables with the number of samples (n) = 50, the number of variables (k) = 4, the significant level $\alpha = 0.05$, $df_1 = k - 1$ or $4 - 1 = 3$ and $df_2 = n - k$ or $50 - 4 = 46$ obtained an F-table value of 2.80. So that F-count $2.925325 > 2.80$. Furthermore, systematically obtained a significant value of $0.0038360 < \alpha$ significant level of 0.05 so that it can be concluded that the independent variables used in this study consisting of Capital Intensity, Deferred Tax Expense, Company Size and Sales Growth have a joint effect on Tax Aggressiveness.

The t-statistical test shows how far the influence of the independent variables individually explains the variation of the dependent variable. That is, whether an independent variable is not a significant

4.2. Discussion

If it is related to agency theory, the results of this study are different from the concept of agency theory, which states that management (agent) invests in fixed assets by using the company's idle funds to get maximum profits. The results of this study align with previous research conducted by Anggriantari and Purwantini (2020), where the results of his research show that Capital Intensity does not affect tax aggressiveness. It shows that companies with high levels of assets use these assets for operational and corporate investment purposes, not tax evasion. However, in contrast to the results of research conducted by Hidayat and Fitria (2018), the results of his research state that Capital Intensity affects Tax

explanatory variable on the dependent variable. The following are the results of the t-test in this study:

On the results of the t-test in Table 4.16, with the number of samples $n = 50$, the number of variables (k) = 4, then the degree of freedom (df) = $n - k = 50 - 4 = 46$, where the significance level is $\alpha = 0.05$, then the T-table is 1.67866. Based on the results of the t-test or partial test above, The Capital Intensity variable has a count of 1.741823, which is smaller than the table ($1.741823 > 1.67866$) and a significance value of $0.0903 > 0.05$, so H_0 is rejected, and H_2 is rejected. Then, Capital Intensity does not affect Tax Aggressiveness.

The Deferred Tax Expense variable has a count of -1.626101 greater than the table ($-1.626101 < 1.67866$) and a significance value of $0.1129 > 0.05$, so H_0 is accepted, and H_3 is rejected. So, Deferred Tax Expense does not affect Tax Aggressiveness.

The variable company size has a count of 0.279958, smaller than the table ($0.279958 < 1.67866$) and a significance value of $0.7812 > 0.05$, so H_0 is accepted, and H_4 is rejected. So, company size does not affect tax aggressiveness.

The Sales Growth variable has a count of -0.602780, smaller than the table ($-0.602780 < 1.67866$) and a significance value of $0.5506 > 0.05$, so H_0 is accepted, and H_5 is rejected. Then, Sales Growth does not affect Tax Aggressiveness.

Aggressiveness, which means that companies that tend to invest in fixed assets will affect the level of tax aggressiveness in companies by utilizing depreciation expenses to reduce their tax payments.

From the company data studied, it can be seen that the assets owned by the company are much higher than the deferred tax burden charged to the company, so it can be said that the company does not feel burdened with the deferred tax burden that borne, so the company does not need to take tax evasion actions. This study's results align with research conducted by (Chrisandy and Simbolon (2022)), which states that Deferred Tax Expense has no effect on Tax Aggressiveness. In contrast to research conducted by (Chrisandy and Simbolon (2022)),

deferred tax expense had a significant positive effect on tax aggressiveness. It means the negative adjustment caused a more incredible amount of deferred tax due to taxes in the previous period, which increased total tax.

Large companies also have considerable resources to make sound tax planning; companies that can make good plans can reduce the tax the company must pay. If it is associated with agency theory, firm size is not in line with the concept of agency theory. Company size is a benchmark used in conducting investment activities. The greater the assets owned by the company, the more it shows that it can manage assets well. High profits can attract investors. This study's results align with research conducted by Qalbi and Asmara (2022), which states that company size does not affect tax aggressiveness; this shows that the larger the company, the less likely it is to be aggressive toward its tax treatment. In contrast to research

conducted by Yuliana and Wahyudi (2018) in her research, company size influences tax aggressiveness.

Sales Growth describes the excellent or wrong level of company sales growth so the company can predict the profit that will be obtained. Increasing Sales Growth increases the company's sales volume so that the company's operational costs will increase as well. This study's results align with research conducted by (Susanti et al., 2020), which states that an increase generally follows companies with relatively large levels of sales and companies operating efficiently in company profits. Company is getting lower. In contrast, the research conducted by Riswandari and Bagaskara (2020), in his research, he stated that sales growth has an influence on tax aggressiveness, which means that higher sales growth will have an impact on the level of company tax aggressiveness.

5. CONCLUSIONS

This research was conducted to determine whether there is influence from each independent variable simultaneously or partially. The object of this research is Consumer Non-Syclicals companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period. Based on the research that has been stated previously, it can be concluded as follows: The results of this study indicate that the variables Capital Intensity, Deferred Tax Expense, Company Size and Sales Growth together affect Tax Aggressiveness. The results of this study indicate that the Capital Intensity variable does not affect Tax Aggressiveness. The results of this study indicate that the Deferred Tax Expense variable does not affect tax aggressiveness. The results of this study indicate that the variable company size does not affect tax aggressiveness. The results of this study indicate that the Sales Growth variable does not affect Tax Aggressiveness.

In conducting this research, the author realizes several limitations encountered in writing. In this study, the object studied was

only the non-cyclical company sector, which was listed on the Indonesia Stock Exchange (IDX), so it did not reflect the influence of other sectors. In this study, only samples were taken from non-cyclical sector companies listed on the Indonesia Stock Exchange (IDX) for 2017-2021. So, it does not reflect the company's value as a whole.

Based on the results of the research conclusions above, this research can be helpful for further researchers by considering the following suggestions. It is recommended that future researchers use other variables that have a high effect on tax aggressiveness so that the results obtained are more optimal than previous studies. Further research is suggested to expand the research sample and use the latest company financial statement data. Further research is suggested to add or use independent variables to detect corporate tax aggressiveness more accurately. Further research is suggested using broader sample data from the Consumer Non-Cyclicals sector.

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