

## **ABSTRACT**

This study aims to examine and analyze the effect of the audit committee, audit quality, capital intensity, and CSR on tax aggressiveness with a control variable, namely firm age. Tax aggressiveness is proxied by the average tax rate, while the audit committee is proxied by the total number of audit committee members, audit quality by a dummy variable, capital intensity by the capital intensity ratio, and corporate social responsibility by the corporate social responsibility index.

The research sample consists of mining companies listed on the Indonesia Stock Exchange for the 2020-2023 period. The final total sample used is 85 companies, determined through purposive sampling. The analysis method used in this study is multiple regression.

The results of this study show that a strong audit committee and high corporate social responsibility values affect tax aggressiveness. Meanwhile, capital intensity and audit quality do not affect tax aggressiveness. This study uses agency theory in the formulation of hypotheses.

Keywords: Audit committee, audit quality, CSR, capital intensity, tax aggressiveness, agency theory, audit committee.

