

ABSTRACT

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THE IMPACT OF RETURN ON ASSETS, LIQUIDITY, AND COMPANY SIZE TOWARD TAX AGGRESSIVENESS ON CONSUMER GOODS COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xvi+89 pages; 7 figures; 18 tables; 7 appendices)

The objective of this research is to examine the impact of return on assets, liquidity, and company size toward tax aggressiveness on consumer goods companies listed on the Indonesia Stock Exchange (IDX) during the period 2020-2022. The independent variables which are used in this research are return on assets, liquidity, and company size. Meanwhile, the dependent variable which is used in this research is tax aggressiveness.

The population of this research is 97 consumer goods companies that are listed on Indonesia Stock Exchange. By using the purposive sampling method, 43 companies are chosen as the sample, which results in a total of 129 samples of observations.

The data analysis method applies is multiple linear regression which is processed using IBM SPSS 26 and will go through analysis using descriptive statistics, classical assumption tests, and hypothesis testing. The result of this research shows that return on assets has significant impact toward tax aggressiveness partially, liquidity has insignificant impact toward tax aggressiveness partially, company size has insignificant impact toward tax aggressiveness partially. Moreover, return on assets, liquidity and company size have significant impact toward tax aggressiveness simultaneously in consumer goods companies listed on Indonesia Stock Exchange.

Keywords: Return on Assets, Liquidity, Company Size, Tax Aggressiveness

References: 26 (1976-2023)

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(xvi+89 halaman; 7 gambar; 18 tabel; 7 lampiran)

Penelitian ini bertujuan untuk mencari pengaruh return on assets, likuiditas dan ukuran perusahaan terhadap agresivitas pajak pada perusahaan consumer goods yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2020-2022. Variabel bebas yang digunakan dalam penelitian ini adalah return on asset, likuiditas, dan ukuran perusahaan. Sedangkan variabel terikat yang digunakan dalam penelitian ini adalah agresivitas pajak.

Populasi dalam penelitian ini adalah 97 perusahaan consumer goods yang terdaftar di Bursa Efek Indonesia. Dengan menggunakan metode purposive sampling, dipilih 43 perusahaan sebagai sampel, sehingga total sampel observasi sebanyak 129.

Metode analisis data yang digunakan adalah regresi linier berganda yang diolah melalui IBM SPSS 26 dan akan melakukan analisis deskriptif, asumsi klasik, serta pengujian hipotesis. Hasil penelitian menunjukkan bahwa return on assets berpengaruh signifikan terhadap agresivitas pajak secara parsial, likuiditas berpengaruh tidak signifikan terhadap agresivitas pajak secara parsial, dan ukuran perusahaan berpengaruh tidak signifikan terhadap agresivitas pajak secara parsial. Sedangkan, return on assets, likuiditas dan ukuran perusahaan berpengaruh signifikan terhadap agresivitas pajak secara simultan pada Perusahaan consumer goods yang terdaftar di Bursa Efek Indonesia.

Kata Kunci: Return on Assets, Liquidity, Company Size, Tax Aggressiveness

Referensi: 26 (1976-2023)