

ABSTRACT

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03012200055

THE EFFECT OF PROFITABILITY, LIQUIDITY, LEVERAGE, COMPANY SIZE, AND EARNING MANAGEMENT TOWARD TAX AGGRESSIVENESS IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xvi+66 pages; 4 figures; 15 tables; 11 appendices)

Taxation has a big contribution to the development of the country compared to other sources. The government has a goal to maximize tax revenue which is contrary to the company's goal as a corporate taxpayer, where tax is considered as a burden. The purpose of this research is to determine the effect of profitability, liquidity, leverage, company size, and earning management toward tax aggressiveness.

The population in this research is banking companies listed on the Indonesia Stock Exchange in the period of 2020-2022. The samples of this research are 29 companies selected with purposive sampling method with the period of 3 years and the total samples are 87.

The result shows that profitability, liquidity, and earning management have a significant effect toward tax aggressiveness partially. Meanwhile leverage and company size do not have significant effect toward tax aggressiveness partially. Profitability, liquidity, leverage, company size, and earning management have significant effect simultaneously toward tax aggressiveness.

Keywords: Tax Aggressiveness, Profitability, Liquidity, Leverage, Company Size, Earning Management

References: 47 (2014-2023)

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Perpajakan mempunyai kontribusi yang besar terhadap pembangunan negara dibandingkan dengan sumber lainnya. Pemerintah mempunyai tujuan untuk memaksimalkan penerimaan pajak yang bertentangan dengan tujuan perusahaan sebagai wajib pajak badan, dimana pajak dianggap sebagai beban yang mengurangi keuntungan dan laba bersih perusahaan. Tujuan penelitian ini adalah untuk mengetahui pengaruh profitabilitas, likuiditas, leverage, ukuran perusahaan, dan manajemen laba terhadap agresivitas pajak.

Populasi dalam penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2020-2022. Sampel penelitian ini berjumlah 29 perusahaan yang dipilih dengan metode purposive sampling dengan jangka waktu 3 tahun dan jumlah sampel sebanyak 87.

Hasil penelitian menunjukkan bahwa profitabilitas, likuiditas, dan manajemen laba berpengaruh signifikan terhadap agresivitas pajak secara parsial. Sedangkan leverage dan ukuran perusahaan tidak berpengaruh signifikan terhadap agresivitas pajak secara parsial. Profitabilitas, Likuiditas, Leverage, Ukuran Perusahaan, dan Manajemen Laba berpengaruh signifikan secara simultan terhadap agresivitas pajak.

Keywords: Tax Aggressiveness, Profitability, Liquidity, Leverage, Company Size, Earning Management

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