

ABSTRACT

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THE EFFECT OF LIQUIDITY, LEVERAGE, PROFITABILITY AND FIRM SIZE TO TAX AGGRESSIVENESS ON CONSUMER GOODS INDUSTRY COMPANIES LISTED IN INDONESIA STOCK EXCHANGE

(xvi + 78 pages; 6 figures; 12 tables; 8 appendix)

With people wanting to reduce the amount of tax payable, taxpayers would conduct tax aggressiveness, either it is legally or illegally. In this research, the objective would be to measure the effect of liquidity, leverage, profitability and firm size towards tax aggressiveness of entity taxpayers. The amount of data from consumer goods industry companies that is listed in the Indonesia's Stock Exchange during the period of 2017 - 2019, which would be used as sample is 69 after going through purposive sampling and eliminating the outliers that would affect the data. The independent variables in this research consist of liquidity, leverage, profitability and firm size. Tax aggressiveness would act as the dependent variable.

The method to analyze the data in the research is through descriptive statistics method, classic assumption test, double linear regression, as well as hypothesis testing. In the research, Statistical Package for the Social Science (SPSS) is used to provide the analysis result. The result shows that the variables of liquidity, leverage and profitability has no significant effect to tax aggressiveness while firm size has an effect to it. Although three out of four of the independent variables has no significant effect to tax aggressiveness partially, the result of F-test shows that all four independent variables simultaneously has an effect to tax aggressiveness conducted by the company.

Keywords: liquidity, leverage, profitability, firm size, tax aggressiveness

References: 61 (2009-2021)

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(xvi + 78 halaman; 6 gambar; 12 tabel; 8 lampiran)

Dengan orang-orang ingin mengurangi jumlah pajak terutang, wajib pajak akan melakukan agresivitas pajak, baik secara legal maupun ilegal. Di penelitian ini, tujuannya adalah untuk mengukur efek dari likuiditas, *leverage*, profitabilitas dan ukuran usaha terhadap agresivitas pajak dari wajib pajak badan. Jumlah data dari perusahaan industri barang konsumen yang terdaftar di *Indonesia's Stock Exchange* selama periode 2017 - 2019, yang akan digunakan sebagai sampel berjumlah 69 setelah melalui purposive sampling dan mengeliminasi *outlier* yang dapat mempengaruhi data. Variabel independen di dalam penelitian ini terdiri dari likuiditas, *leverage*, profitabilitas dan ukuran usaha. Agresivitas pajak akan berperan sebagai variabel dependen.

Metode untuk menganalisa data di dalam penelitian adalah melalui metode statistik deskriptif, uji asumsi klasik, regresi linear berganda dan uji hipotesa. Di dalam penelitian *Statistical Package for Social Science* (SPSS) digunakan untuk menyediakan hasil analisis. Hasil menunjukkan bahwa variabel likuiditas, *leverage*, dan profitabilitas tidak memiliki efek yang signifikan terhadap agresivitas pajak sedangkan ukuran usaha memiliki efek. Walaupun tiga dari empat variabel independen tidak memiliki efek yang signifikan terhadap agresivitas pajak secara parsial, hasil dari Uji F menunjukkan bahwa semua empat variabel secara simultan memiliki efek terhadap agresivitas pajak yang dilakukan oleh perusahaan.

Kata Kunci: likuiditas, *leverage*, profitabilitas, ukuran usaha, agresivitas pajak

Referensi: 61 (2009-2021)