

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh likuiditas, *leverage*, profitabilitas, ukuran perusahaan dan *capital intensity* terhadap agresivitas pajak. Likuiditas diukur dengan rasio lancar, *leverage* diukur dengan rasio total utang, profitabilitas diukur dengan *return on asset*, dan ukuran perusahaan diukur dengan *natural logaritma*, sedangkan *capital intensity* diukur dengan rasio intensitas aset tetap.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* dengan kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 100 sampel dari 20 perusahaan manufaktur yang terdaftar di BEI periode 2015-2017. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 24.

Hasil penelitian ini menunjukkan bahwa *leverage* berpengaruh positif terhadap agresivitas pajak karena perusahaan yang memiliki nilai *leverage* tinggi, mampu melakukan agresivitas pajak. dan *capital intensity* berpengaruh positif terhadap agresivitas pajak karena *capital intensity* merupakan nilai aset tetap yang disusutkan dan mengurangi laba perusahaan. Sedangkan likuiditas tidak berpengaruh terhadap agresivitas pajak karena perusahaan yang mampu memenuhi kewajiban jangka pendeknya dengan baik mampu membayar pajak, profitabilitas tidak berpengaruh terhadap agresivitas pajak karena profitabilitas yang baik membuat perusahaan mampu membayar pajak dan ukuran perusahaan tidak berpengaruh terhadap agresivitas pajak karena perusahaan yang berskala besar laporan keuangannya lebih akurat.

Kata Kunci: Agresivitas pajak, likuiditas, *leverage*, profitabilitas, ukuran perusahaan dan *capital intensity*

ABSTRACT

This research aimed to examine the effect of liquidity, leverage, profitabilitas, firm size and capital intensity on the tax aggressiveness. While, liquidity was measured by current ratio, leverage was measured by total debt ratio, profitability was measured by return on asset, and firm size was by measured by natural logarithm. Meanwhile, capital intensity was measured by intensity of fixed asset.

The research was quantitative. Moreover, the data collection technique used purposive sampling; in which the sample was based on criteria given. In line with, there were 100 samples from 20 manufacturing companies which were listed on Indonesia Stock Exchange 2015-2017. Furthermore, the data analysis technique used multiple linear regression with SPSS 24.

The research result concluded leverage had positive effect on the tax aggressiveness. This happened as the higher leverage of company, the more the company do tax aggressiveness. Besides, capital intensity had positive effect on the tax aggressiveness; since it was fixed asset value which reduce company profit. On the other hand, liquidity did not affect the tax aggressiveness as company could fulfil their short-term liabilities, i.e. paying tax, properly. Likewise, profitability, the better the company fulfil their tax payment. In addition, firm size did no affect the tax aggressiveness as the bigger the company size, the more accurate its financial statement.

Keywords : Tax Aggressiveness, Liquidity, Leverage, Profitability, Firm Size, Capital Intensity

