

## ABSTRAK

Penelitian ini dilakukan pada perusahaan sektor perbankan periode tahun 2015-2018. Penelitian ini bertujuan untuk menguji pengaruh likuiditas, *leverage*, ukuran perusahaan dan komisaris independen sebagai variabel independen terhadap agresivitas pajak sebagai variabel dependen. Agresivitas pajak dalam penelitian ini diukur dengan *Effective Tax Rate* dengan melakukan perbandingan beban pajak penghasilan dengan laba sebelum pajak, likuiditas diukur dengan rasio lancar, *leverage* diukur dengan rasio total hutang, ukuran perusahaan diukur dengan natural logaritma dari total aset, komisaris independen diukur dengan proporsi dari komisaris independen.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini didapatkan dengan cara pengambilan sampel dengan metode *purposive sampling* pada perusahaan perbankan. Berdasarkan kriteria yang telah ditetapkan dapat diperoleh sampel sebanyak 25 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia dengan periode penelitian tahun 2015-2018 sehingga diperoleh 100 sampel penelitian. Metode analisis yang digunakan adalah analisis linier berganda dengan menggunakan program aplikasi *Statistical Package for the Social Sciences* (SPSS) versi 23.

Hasil analisis regresi menunjukkan bahwa variabel likuiditas berpengaruh positif dan signifikan terhadap agresivitas perusahaan, variabel ukuran perusahaan dan komisaris independen berpengaruh negatif dan signifikan. Sedangkan, variabel *leverage* menunjukkan hasil bahwa berpengaruh positif namun tidak signifikan terhadap agresivitas pajak.

Kata Kunci: Likuiditas, *Leverage*, Ukuran Perusahaan, Komisaris Independen, Agresivitas Pajak

## ABSTRACT

This research aimed to examine liquidity, leverage, firm size, and independent commissioner on the tax aggressiveness. While, its aggressiveness was measured by Effective Tax Rate, in which using comparison of tax income expense with tax before profit. Meanwhile, liquidity was measured by Current Ratio, leverage was measured by Total Debt Ratio, firm size was measured by natural logarithm from Total Asset, and independent commissioner was measured by proportion from independent commissioner. Moreover, there were two variables, namely independent variable (independent commissioner) and dependent variable (tax aggressiveness). The research was quantitative, Furthermore, the population was 25 banking companies, which were listed on Indonesia Stock Exchange 2015-2018. Additionally, the data collection technique used purposive sampling. In line with, there were 100 banking companies as sample/ in addition, the data analysis technique used multiple linear regression with SPSS (Statistical Package for the Social Sciences) 23. The research result concluded liquidity had positive and significant effect on the firm aggressiveness. Unlikely, I the firm size and independent commissioner had negative and significant effect on the firm aggressiveness. On the other hand, leverage had positive but significant effect on the tax aggressiveness.

**Keywords:** Liquidity, Leverage, Firm Size, Independent Commissioner, Tax Aggressiveness