ABSTRACT

The purpose of this study was to determine the influencet of liquidity, leverage, and the firm size on tax aggressiveness. The samples used were as many as 28 companies, with the observation period from 2013 until 2015, then the pooled data for the period amounted to 84. Sampling using purposive sampling method. This secondary data collection methods derived from the annual financial statements of manufacturing companies listed in Indonesia Stock Exchange during the years 2013 until 2015. Data were analyzed by using classical assumption test, multiple linear regression, coefficient of determination, t test, and F test. Partial test results indicate that there are significant liquidity to the aggressiveness of tax of 20.16%, there is no leverage effect on the aggressiveness, and there is no influence of company size on the aggressiveness of the tax. Simultaneous testing results show that the liquidity, leverage, and firm size affect the aggressiveness of tax of 23.6%.

Keyword : liquidity, leverage, firm size, tax aggressiveness.

DAFTAR ISI

Halaman

DAFTAR GAMBAR

DAFTAR TABEL

DAFTAR LAMPIRAN