

## ABSTRAK

Penelitian ini bermaksud untuk mengetahui dan menganalisis pengaruh likuiditas (*Current Ratio*), profitabilitas (*Return On Asset*), leverage (*Debt to Equity Ratio*), intensitas persediaan (*Intensity Inventory*), corporate social responsibility, dan ukuran perusahaan (*Firm Size*) terhadap tingkat agresivitas wajib pajak badan yang diukur menggunakan *Effective Tax Rate*. Populasi dalam penelitian ini merupakan perusahaan manufaktur dalam sektor aneka industry yang terdaftar di Bursa Efek Indonesia periode 2015 – 2018.

Data yang digunakan adalah Laporan Keuangan dan Laporan Tahunan yang dijadikan sampel. Metode pengambilan sampel menggunakan metode purposive sampling dengan sampel 29 perusahaan yang terdaftar di BEI. Metode analisis yang digunakan antara lain analisis linier berganda, statistik deskriptif, uji asumsi klasik dan uji hipotesis.

Hasil penelitian menunjukkan bahwa : likuiditas, intensitas persediaan, corporate social responsibility, dan ukuran perusahaan tidak berpengaruh terhadap Agresivitas Pajak. Variabel Return On Assets berpengaruh negatif terhadap agresivitas pajak. Variabel Leverage berpengaruh positif terhadap agresivitas pajak.

**Kata kunci : Likuiditas, ROA, Leverage, Intensitas Persediaan, Corporate Social Responsibility, Ukuran Perusahaan dan Agresivitas Pajak**

## **ABSTRACT**

*This study intends to determine and analyze the effect of liquidity (Current Ratio), profitability (Return On Assets), leverage (Debt to Equity Ratio), inventory intensity (Intensity Inventory), corporate social responsibility, and company size (Firm Size) on the level of aggressiveness corporate taxpayers who are measured using the Effective Tax Rate. The population in this study is manufacturing companies in various industry sectors which are listed on the Indonesia Stock Exchange for the period 2015 - 2018.*

*The data used are Financial Statements and Annual Reports that are sampled. The sampling method uses a purposive sampling method with a sample of 29 companies listed on the IDX. The analytical methods used include multiple linear analysis, descriptive statistics, classic assumption tests and hypothesis tests.*

*The results showed that: liquidity, inventory intensity, corporate social responsibility, and company size had no effect on tax aggressiveness. The Return On Assets variable has a negative effect on tax aggressiveness. Leverage variable has a positive effect on tax aggressiveness.*

***Keywords: Liquidity, ROA, Leverage, Inventory Intensity, Corporate Social Responsibility, Company Size and Tax Aggressiveness***