

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh likuiditas, *leverage* dan profitabilitas terhadap agresivitas pajak yang diukur menggunakan *Effective Tax rates* (ETR). Populasi dalam penelitian ini merupakan perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2015 – 2017. Total populasi dalam penelitian ini sebanyak 126 perusahaan. Metode pengambilan sampel yang digunakan dalam penelitian ini adalah *purposive sampling*. Dengan metode tersebut diperoleh sampel sebanyak 78 perusahaan selama tiga tahun. Data penelitian yang dipakai berupa laporan keuangan yang diperoleh dari situs website <https://www.idx.co.id/>. Penelitian ini menggunakan empat jenis metode analisis yakni statistik deskriptif, uji asumsi klasik, uji hipotesis, dan analisis linear berganda melalui uji T dengan maksud untuk mengetahui pengaruh variabel independen terhadap variabel dependen.

Dari hasil penelitian ini menunjukkan secara parsial bahwa variabel likuiditas, *leverage* dan profitabilitas menunjukkan hal yang sama yakni berpengaruh negatif dan signifikan terhadap agresivitas pajak.

**Kata Kunci** : Likuiditas , *Leverage* , Profitabilitas , Agresivitas Pajak

## ABSTRACT

This study aimed to understand the effect of liquidity, *leverage*, and profitability against tax aggressiveness which measured by using *Effective Tax rates* (ETR). The population of this study was manufacture company in industrial sector of consumption goods which listed in Indonesia Stock Exchange during 2015-2017. The total population of this study was 126 companies. Sample collection method used in this study was purposive sampling technique. According to that technique, obtained sample as many as 78 companies for three years. Research data that used was financial report that obtained from website of <https://www.idx.co.id/>. This study used four kinds of analyzes methods, that were statistic descriptive, classic assumption test, hypothesis test, and multiple linear analysis through T-test to understand the effect of independent variables against dependent variables.

Based on the study result shown partially that variables of liquidity, *leverage*, and profitability had negative and significant effect against tax aggressiveness.

**Keywords:** Liquidity, *Leverage* , Profitability , Tax Aggressiveness