

ABSTRAK

PENGARUH LIKUIDITAS, MANAJEMEN LABA, DAN PROFITABILITAS TERHADAP AGRESIVITAS PAJAK

(Studi Empiris Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Periode 2017-2019)

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2021

Penelitian ini bertujuan untuk mengetahui pengaruh likuiditas, manajemen laba, dan profitabilitas terhadap agresivitas pajak. Terdeteksinya agresivitas pajak dalam perusahaan dapat menjadi perhatian bagi pihak berwenang dalam merumuskan undang-undang dan aturan perpajakan. Peraturan dan perundangan yang diimplementasikan dengan baik diharapkan mampu mengurangi tindakan agresivitas pajak, sehingga mampu meningkatkan pendapatan negara dari sektor perpajakan.

Desain penelitian menggunakan penelitian kuantitatif, jenis penelitian eksplanatori. Data yang digunakan adalah data sekunder. Teknik pengumpulan data menggunakan teknik dokumentasi. Populasi yang digunakan yaitu perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2019. Teknik pengambilan sampel menggunakan *purposive sampling*. Sampel yang digunakan dalam penelitian ini berjumlah 24 perusahaan selama 3 (tiga) tahun penelitian, sehingga diperoleh total sampel sebanyak 72. Teknik analisis data yang digunakan yaitu deskriptif kuantitatif.

Hasil penelitian ini menunjukkan bahwa dua dari tiga variabel independen berpengaruh terhadap agresivitas pajak, yaitu: (1) Likuiditas berpengaruh terhadap agresivitas pajak, (2) Manajemen laba tidak berpengaruh terhadap agresivitas pajak, dan (3) Profitabilitas berpengaruh terhadap agresivitas pajak. Saran: (1) Bagi perusahaan perbankan agar mempertahankan kewajiban perpajakan seperti tahun 2017-2019 dan (2) Bagi peneliti selanjutnya agar menggunakan data dengan nilai seragam agar tidak menimbulkan kesalahan pengambilan keputusan dan analisis data.

Kata kunci: Likuiditas, Manajemen Laba, Profitabilitas, Agresivitas Pajak

ABSTRACT

**THE EFFECT OF LIQUIDITY, EARNINGS MANAGEMENT, AND
PROFITABILITY ON TAX AGGRESSIVENESS**

*(An Empirical Study Banking Companies Listed in Indonesia Stock Exchange on
the Year 2017-2019)*

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This study aimed to examine the effect of the liquidity, earnings management, and profitability on tax aggressiveness. Detection of tax aggressiveness within the company can be a concern for the authorities in formulating tax laws and regulations. Regulations and laws that are implemented properly are expected to reduce tax aggressiveness, so as to increase state revenues from the tax sector.

The research design used quantitative research, predictive research type. The data used were secondary data. Data collection techniques used documentation techniques. The population used were banking companies listed on the Indonesia Stock Exchange for the 2017-2019 period. The sample used in this study were 24 companies during the 3 (three) years of the study, in order to obtain a total sample of 72. The data analysis technique used was descriptive quantitative.

The results of this study indicated that two of the three independent variables affected tax aggressiveness, namely: (1) Liquidity affected tax aggressiveness, (2) Earnings management did not affect tax aggressiveness, and (3) Profitability affected tax aggressiveness. Suggestions from the results of this research are: (1) For banking companies to maintain tax obligations as in 2017-2019 and (2) For further researchers to use data with uniform values so as not to cause errors in decision making and data analysis.

Keywords: Liquidity, Earnings Management, Profitability, Tax Aggressiveness.