ABSTRACT

This study aims to empirically examine the effect of Profitability, Leverage and Liquidity on Tax Aggressiveness in Transportation Sub-sector companies listed on the Indonesia Stock Exchange in 2016-2018.

The sampling technique used in this study is non probability sampling using a purposive sampling approach to determine the effect of profitability, leverage and liquidity on tax aggressiveness. The study was conducted using quantitative and descriptive methods, using a sample of 31 companies from the Transportation Sub-sector listed on the Indonesia Stock Exchange in 2016-2018. Data analysis techniques used in this study were hypothesis testing (t test), simple linear test, correlation coefficient test, and coefficient of determination.

The results of this study indicate that Profitability, Leverage, Liquidity Partially have a significant effect on Tax Aggressiveness in Transportation Sub-Sector Companies Listed on the Indonesia Stock Exchange in 2016-2018 with a contribution of 40.5% Profitability, Leverage 51.9% and Liquidity 41.3%.

Keywords: Profitability, Leverage, Liquidity and Tax Aggressiveness