

ABSTRACT

This study aims to analyze the effect of firm size, profitability and liquidity on tax aggressiveness in consumer goods industrial sector companies listed on the Indonesia Stock Exchange (IDX) in the 2016-2020 period.

The sampling technique used in this research is purposive sampling which produces 24 samples of companies from 53 company populations. The research approach used in this research is descriptive analysis and associative analysis. Associative analysis consists of several tests, namely hypothesis testing using t test, simple linear regression test, correlation analysis and coefficient of determination.

Based on the research results of Consumer Goods Industrial Sector Companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period, company size has a positive and significant effect on tax aggressiveness with a contribution of 37.3%. Profitability has a positive and significant effect on tax aggressiveness with a contribution of 56.7%. Liquidity has a positive and significant effect with a contribution of 39.6%.

Keywords: Firm Size, Liquidity Profitability, Tax Aggressiveness