

ABSTRACT

Analysis of Profitability, Liquidity, Leverage, Sales Growth, Managerial Ownership of Tax Aggressiveness (Study of Mining Sector Companies Listed on the Indonesia Stock Exchange for the 2016-2020 Period)

The aim of this research is to understand the results of the analysis of the influence of profitability, liquidity, leverage, sales growth, managerial ownership on tax aggressiveness in mining sector companies listed on the IDX for the 2016-2020 period.

The type of research used is quantitative research. The data used in this research is secondary data obtained from the annual reports of mining sector companies listed on the Indonesia Stock Exchange (IDX) during the 2016-2020 period. The sampling technique in this research used a non-probability sampling technique in the form of purposive sampling which was analyzed using multiple linear regression analysis with the help of SPSS Ver. 25.

Based on the research results, it shows that profitability, managerial ownership have an effect on tax aggressiveness in mining companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period, while liquidity, leverage and sales growth have no effect on tax aggressiveness in mining companies listed on the Stock Exchange. Indonesian Securities (IDX). Simultaneously, the variables profitability, liquidity, leverage, sales growth and managerial ownership on tax aggressiveness in mining companies listed on the IDX for the 2016-2020 period.

Keywords: Profitability, Liquidity, Leverage, Sales Growth, Managerial Ownership, And Tax Aggressiveness.

ABSTRAK

Analisis Profitabilitas, Likuiditas, *Leverage*, *Sales Growth*, Kepemilikan Manajerial Terhadap Agresivitas Pajak (Studi Pada Perusahaan Sektor Pertambangan Yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020)

Tujuan Penelitian ini adalah untuk memahami hasil analisis pengaruh profitabilitas, likuiditas, *leverage*, *sales growth*, kepemilikan manajerial terhadap agresivitas pajak pada perusahaan sektor pertambangan yang terdaftar di BEI periode 2016-2020.

Jenis penelitian yang digunakan adalah penelitian kuantitatif. Data yang digunakan dalam penelitian ini yaitu data sekunder yang didapatkan dari laporan tahunan perusahaan sektor pertambangan yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2016-2020. Teknik pengambilan sampel pada penelitian ini menggunakan teknik non-probability sampling berupa purposive sampling yang dianalisis dengan menggunakan analisis regresi linier berganda dengan bantuan SPSS Ver. 25.

Berdasarkan hasil penelitian menunjukkan bahwa profitabilitas, kepemilikan manajerial berpengaruh terhadap agresivitas pajak pada perusahaan pertambangan yang listing di Bursa Efek Indonesia (BEI) periode 2016-2020, sedangkan likuiditas, *leverage*, dan *sales growth* tidak berpengaruh terhadap agresivitas pajak pada perusahaan pertambangan yang listing di Bursa Efek Indonesia (BEI). Secara simultan variabel profitabilitas, likuiditas, *leverage*, *sales growth*, dan kepemilikan manajerial terhadap agresivitas pajak pada perusahaan pertambangan yang terdaftar di BEI periode 2016-2020.

Kata kunci: Profitabilitas, Likuiditas, *Leverage*, *Sales Growth*, Kepemilikan Manajerial, Dan Agresivitas Pajak.