

ABSTRACT

Fikriyah, 2014. SKRIPSI. Title: “Analyze Influence Liquidity, Leverage, Profitability and Characteristics of Ownership to Corporate Tax Aggressiveness (Studies on mining Sector Listed in the BEI 2010-2012)

Preceptor : Muhammad Sulhan, SE.,MM.

Key words : liquidity, leverage, profitability, characteristics of ownership and tax aggressive

Since the last few years, can't be denied that the tax sector gain widespread attention. Taxation in Indonesia has become a major source of state revenue. But here there is a difference of interests between the government and the company. Where the government, tax is important to finance the funding comes from state taxes. But for the company, the tax is a burden to be borne by the company. Therefore the company allegedly would prefer to act ta aggressive.

Tax aggressive is the action designed to reduce taxable income with appropriate tax plan. This study investigate and provide empirical evidence of liquidity, leverage, profitability and characteristics of ownership for tax aggressive action. Effective Tax Rate (ETR) is used to measure tax aggressiveness.

The population in this study is a company of mining sector listed on the Stock Exchange (BEI) for year 2010-2012. Data was collected using purposive sampling method for mining sector listed on the Indonesia Stock Exchange and it gets 8 samples. Data were analyzed using regression logistic analysis.

And the result of the hypotesis failed to find significant association between liquidity, leverage and profitability on tax aggressiveness. But this study find the significant relation between characteristics of ownership with tax aggressive.