

ABSTRACT

This goals of study is to proven the Effect of Profitability, Liquidity, Leverage, and Transfer Pricing on Tax Aggressiveness. The object of this research is the Consumer Goods Industrial Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2019-2021 Period. This research uses purposive sampling. Obtained a total sample of 37 Manufacturing Companies in the Consumer Goods Industry Sector listed on the IDX that meet the requirements as a sample. This research design uses causal research. Data were analyzed using SPSS (Statistical Package for Social Sciences) Version 25 program.

The results of this study indicate that (1) Profitability has a negative effect on tax aggressiveness, (2) Liquidity has no effect on tax aggressiveness, (3) Leverage has no effect on tax aggressiveness, (4) Transfer Pricing has a negative effect on tax aggressiveness.

Keywords: *Profitability, Liquidity, Leverage, Transfer Pricing and Tax Aggressiveness.*



ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris Pengaruh Profitabilitas, Likuiditas, *Leverage*, dan *Transfer Pricing* Terhadap Agresivitas Pajak. Objek penelitian ini adalah Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Periode 2019-2021. Penelitian ini menggunakan *Purposive sampling*. Diperoleh jumlah sampel sebanyak 37 Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang terdaftar di BEI yang memenuhi syarat sebagai sampel. Desain penelitian ini menggunakan penelitian kausal. Data dianalisis menggunakan program SPSS (*Statistical Package for Social Sciences*) Versi 25.

Hasil Penelitian ini menunjukkan bahwa (1) Profitabilitas berpengaruh negatif terhadap agresivitas pajak, (2) Likuiditas tidak berpengaruh terhadap agresivitas pajak, (3) *Leverage* tidak berpengaruh terhadap agresivitas pajak, (4) *Transfer Pricing* berpengaruh negatif terhadap agresivitas pajak,

Kata Kunci : Profitabilitas, Likuiditas, *Leverage*, *Transfer Pricing* dan Agresivitas Pajak.

