

ABSTRACT

Aggressiveness tax is a company's efforts to manipulate the taxable income that is done through tax planning measures. Taxes are the biggest revenue source of state, so that the aggressiveness of the tax is strongly discourage by the government. But in reality, there are many cases of companies that do aggressiveness taxes that will make state get loss.

This study aims to determine the effect partially of earnings management on aggressiveness in the coal company listed in the Indonesia Stock Exchange (IDX) during 2011-2014. Sampling technique that used in this study is purposive sampling and obtained 12 coal company with a four-year study period and give 48 sample units.

The analytical method is testing of descriptive statistics and panel data regression analysis using Eviews version 8. Descriptive statistics are studies conducted to provide an overview of the research object information. Panel data regression is a combination of time series data and data cross. The results showed that the partial earnings management significantly influence the aggressiveness of tax.

Keywords: *Aggressiveness Tax, Earnings Management*