ABSTRACT

Tax aggressiveness is one of the factors causing inhibition of tax revenue. Tax aggressiveness is a tax avoidance effort that can be done in two ways, legal and illegal. Tax evasion is legally called tax avoidance, which is an attempt to lighten the tax burden by not violating the tax laws. While tax evasion illegally called tax evasion is an attempt to lighten the tax burden by violating the tax laws. Taxes are the country's largest source of income, so tax aggressiveness is not expected by the government. But in reality there are still many cases of companies that do tax aggressiveness that can harm the state.

This study was conducted to determine the effect of Return on Asset (ROA), Leverage (DER), independent commissioners, and firm size either simultaneously or partially to tax aggressiveness. The population in this study is a state-owned company listed on the Indonesia Stock Exchange (IDX) period 2012-2016. Sampling technique used is purposive sampling and obtained 14 companies with a sample period of five years so that obtained 70 units of samples in this study. Data analysis method in this research is panel data regression analysis using Eviews 9 version .

The results of this study show Return On Assets (ROA), Leverage (DER), independent commissioner, and company size can explain the dependent variable aggressiveness of taxes of 17.2% while the rest of 82.8% explained by other variables outside the study. Based on the partial test, the results show that the variable Return On Asset (ROA), Leverage (DER), independent commissioner has no effect on aggressiveness while firm size has significant effect on tax aggressiveness. Testing results simultaneously show that the variable Return On Assets (ROA), Leverage (DER), independent commissioner, and firm size affect the aggressiveness of taxes.

Keywords: Return On Asset (ROA), Leverage (DER), independent commissioner, firm size, tax aggressiveness