

ABSTRACT

Company as taxpayer organization, has an obligation to pay state taxes as provided by law. Taxes for the company are a burden to pay, because taxes can reduce the net profit earned by the company and the company will do everything possible to make the taxes are payed efficiently. Earnings management is an action performed by management to influence reported earnings that can provide information about the economic benefits that the company is not actually experiencing. Taxes are basically a source of income for the state, otherwise it becomes a burden by the company, because it is directly related to the profit earned by the company. Therefore, earnings management becomes one way for companies to be able to minimize taxation. In addition, leverage and liquidity are company's calculation in assessing how the company's condition because it is associated with profit, expense, debt and assets that are also related to the calculation of corporate taxes indirectly.

This study aims to determine the effect of earnings management, leverage and liquidity to tax aggressiveness in mining sector companies listed on Indonesia Stock Exchange 2012-2016 both simultaneously and partially.

This research is a descriptive verification research that is causality. The unit of analysis in this research is mining company. Research data is sample data selected through purposive sampling technique. From sample selection, obtained 30 companies for five years, from 2012 to 2016. This study uses panel data analysis. This study uses panel data regression analysis.

Based on the result of research, result of independent variable earnings management, leverage and liquidity can explain dependent variable of tax aggressiveness is equal to 59.6% and rest 40.4% is explained by other variables outside the research.

The test results show that earnings management, leverage and liquidity simultaneously and significantly influence the tax aggressiveness. Partially, earnings management and leverage positively influence tax aggressiveness and liquidity negatively influences tax aggressiveness.

Kata Kunci: Agresivitas Pajak, Manajemen Laba, *Leverage*, Likuiditas