

ABSTRACT

The importance of taxes has been proven in the State Revenue and Expenditure Budget (APBN) where the largest state revenue comes from taxes. The role of taxes in national development is very beneficial for the welfare of the people of Indonesia. However, many people do not realize the importance of it because the benefit of the tax payment can not be directly received by the citizens. In recent years, it was known that the realization of tax revenue has still not been able to reach the tax revenue target which has been set in the APBN. One of the factors that the tax revenue target has not been realized is the tax aggressiveness carried out by the taxpayer, namely legal or illegal.

The purpose of this study was about analyze the effect of financial distress, firm size, fixed asset intensity, and inventory intensity on tax aggressiveness in consumer goods industry sector companies listed on the Indonesia Stock Exchange in the 2015-2019 period, both simultaneously and partially.

This research uses quantitative methods. The populations in this study were 41 consumer goods industry sector companies listed on the Indonesia Stock Exchange in the 2015-2019 period. The sampling technique used nonprobability sampling method, namely purposive sampling technique, so obtained 24 companies with total research data is 116 research data from the result of reduction outlier data. The data analysis technique used in this research is panel data regression analysis using EViews 11 software.

The results of this study indicate that financial distress, firm size, fixed asset intensity, and inventory intensity simultaneously influence of tax aggressiveness. Partially, financial distress have a negative effect on tax aggressiveness, fixed asset intensity have a positive effect on tax aggressiveness, while the firm size and inventory intensity do not effect on tax aggressiveness.

It is suggested for the next researchers to use independent variables, the ratio of measuring tax aggressiveness, and other research objects, as well as adding the latest research period. The government is advised to pay more attention to the factors that have been shown to have an effect on tax aggressiveness in this study. It is suggested for the companies to make the factors that are proven to have an effect on tax aggressiveness as material for company evaluation.

Keywords: *Financial Distress, Firm Size, Fixed Asset Intensity, Inventory Intensity, Tax Aggressiveness.*