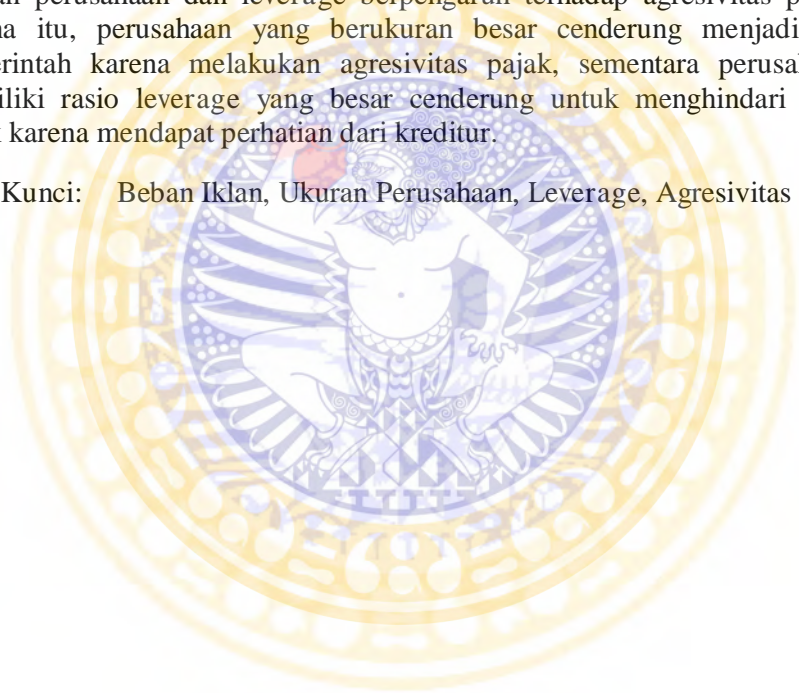


ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh beban iklan, ukuran perusahaan, dan leverage terhadap agresivitas pajak perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Agresivitas pajak diprosikan dengan current ETR. Populasi dari penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2013 – 2015. Data dalam penelitian ini adalah data sekunder yang diperoleh dari laporan keuangan perusahaan sampel. Berdasarkan metode purposive sampling, jumlah sampel yang diperoleh sebanyak 140 data sampel. Metode regresi linear berganda digunakan untuk menganalisis penelitian ini. Hasil penelitian secara empiris menunjukkan bahwa beban iklan tidak berpengaruh terhadap agresivitas pajak, sedangkan ukuran perusahaan dan leverage berpengaruh terhadap agresivitas pajak. Oleh karena itu, perusahaan yang berukuran besar cenderung menjadi perhatian pemerintah karena melakukan agresivitas pajak, sementara perusahaan yang memiliki rasio leverage yang besar cenderung untuk menghindari agresivitas pajak karena mendapat perhatian dari kreditur.

Kata Kunci: Beban Iklan, Ukuran Perusahaan, Leverage, Agresivitas Pajak



ABSTRACT

This study aimed to examine and analyze the effect of advertising expense, firm size, and leverage of the tax aggressiveness in the manufacturing companies listed in Indonesian Stock Exchange. Tax aggressiveness was proxied by current ETR. Populations from this study were all manufacturing companies listed in Indonesian Stock Exchange in 2013 – 2015. The data in this study was secondary data obtained from the financial statements of the sample companies. Based on the purposive sampling method, number of samples obtained as many as 140 data samples. Multiple linear regression methods were used to analyze this study. The result empirically showed that advertising expense had not effect on tax aggressiveness, while the firm size and leverage had effect on tax aggressiveness. Hence, the companies which have a bigger size, might be the object of government attention related to tax aggressiveness. On the other hand, the companies which have a high number of leverage the probability to avoid tax aggressiveness due to creditor's attention.

Keywords: Advertising Expense, Firm Size, Leverage, Tax Aggressiveness

