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THE EFFECT OF LIQUIDITY AND SIZE OF THE COMPANY TOWARDS COMPANY TAX AGGRESSIVENESS

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Abstract: This study aims to find empirical evidence of the effect of liquidity and firm size on the tax aggressiveness of companies listed on the Indonesia Stock Exchange for the period 2012-2017. The study was conducted on 17 food and beverage companies listed on the Indonesia Stock Exchange, using a purposive sampling method through predetermined criteria. The data obtained were 7 companies that were used as research samples with observations over the six years 2012-2017, furthermore total observations were as many as 42 samples. The data used are secondary data, namely the company's annual financial statements for the period 2012-2017. Data analysis method used in this study is normality analysis. The results showed that: liquidity has no significant effect on corporate tax aggressiveness, while company size has a significant effect on corporate tax aggressiveness as well as liquidity and company size has a significant effect on corporate tax aggressiveness.
Key Words: liquidity, size, tax aggressiveness

INTRODUCTION

Indonesia is the largest archipelago country which is rich in abundant natural resources and Indonesia's strategic geographical location where the area of Indonesia is a region of world trade traffic which influences the number of domestic and foreign companies that stand in Indonesia. Along with the development of the Indonesian economy was also followed by policies made by the government in the field of taxation.

The definition of tax according to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures in article 1 paragraph 1 states that tax is a mandatory contribution to the state owed by a compelling individual or entity based on the Law, by not getting a direct reward and used for the needs of the state for the maximum prosperity of the people. According to Mardiasmo (2016) taxes are contributions from the people to the state in the form of money (not goods), taxes are levied by the state based on laws and implementing regulations. In paying taxes it cannot be shown that there is individual contra by the government. The tax is used to finance state households, which are expenditures that benefit the wider community.

Taxes play a very important role in our country's economy, this is because taxes are one of the sources of state revenue derived from the mandatory contributions of the people and the provisions on collection are also regulated in article 23A of the 1945 Constitution Amendment III which states taxes and other levies that are forcing for state purposes to be regulated by law. The tax is used by the government to carry out state responsibilities in various sectors of life to achieve public welfare. For the

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people, taxation is a manifestation of dedication and participation to contribute to the improvement of national development.

All companies established to develop businesses in Indonesia have an obligation to pay taxes. However, most companies consider tax as an expense that can reduce the company's net profit. For this reason, the government actively encourages and provides and disseminates the importance of paying taxes so that companies do not feel that tax is a burden that must be avoided. Many companies try to reduce the tax burden, so do not rule out the company will become aggressive in taxation. According to Bani and Wahyu in Prasetyo (2017), tax aggressiveness or tax avoidance occurs in almost all large and small companies throughout the world. This tax aggressiveness is carried out with the aim of minimizing the amount of tax costs from estimated tax costs, or can be concluded with an effort to reduce tax costs.

More and more companies are avoiding taxes, encouraging the government to carry out tax reforms. The existence of tax reform is of course also designed so that taxpayers do not do tax avoidance aggressively. However, to maintain stability and financial condition many companies end up doing many ways to reduce their taxes in order to get higher profits by doing so, eventually the company is considered aggressive towards taxes.

In general, company owners want to be able to monitor the condition of the company as a whole, especially financial conditions. For this reason, the company owner requires a record of the company's financial information that can be used to describe the company's condition. The company's financial statements are in good condition or cannot be done with various analyzes one of which is a liquidity ratio analyst. According to Subramanyam (2013: 241) said liquidity refers to the company's ability to meet its short-term obligations. According to Donny (2012) liquidity is a company predicted to affect the level of tax aggressiveness, which if the company has a high level of liquidity, the ability to pay high taxes, while low liquidity, the ability to pay low taxes.

Larger companies have a greater incentive to do income smoothing compared to smaller companies, because larger companies are subject to government or public scrutiny or oversight. In addition, the use of assets can also reflect the size of this company is a scale where the company is classified large or small from various points of view, one of which is assessed from the size of the assets owned by the company, Nugraha (2012). If a company has large assets it will also increase the productivity of the company and this will encourage greater profits and affect greater tax payments as well

The phenomenon of tax avoidance cases that occur including those carried out by PT. RNI in 2016. PT. RNI has many modes ranging from administration to activities carried out to avoid tax obligations. As a business entity, PT. RNI has been registered as a limited liability company. However, in terms of capital, the company depends on affiliate debt. In the financial report of PT. RNI in 2014, a debt of Rp. 20.4 billion was recorded. Meanwhile, the company's turnover is only 21.78 billion, not to mention the loss held on the same year's report worth Rp. 26.12 Billion (www.kompas.com). From this phenomenon it appears that PT. RNI avoids taxation because it is unable to meet its short-term obligations due to lack of sufficient funds. So, it can be concluded that PT. RNI is proven to carry out tax aggressiveness or tax avoidance which PT. RNI has a low level of liquidity so that

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it is unable to pay taxes and results in loss of state revenue derived from taxes.

The above phenomenon shows that there are still many companies that are aggressive towards taxes, seen from various efforts made by management to avoid taxes. This happens because there are differences in perspectives between the government and tax management because for the government taxes paid by companies are a source of income. Meanwhile, for corporate taxpayers, tax is a cost that will reduce revenue. The actions of companies who want to avoid or minimize tax payments are not in line with people's expectations and thoughts because the taxes paid by companies will have an impact on people's lives. The study of the relationship of liquidity and company size with tax aggressiveness that was previously conducted was a study conducted by Fitri and Cyntia (2016) on the effect of liquidity and leverage on tax aggressiveness in consumer goods industry companies on the Indonesia Stock Exchange in the period of 2011-2014 showing liquidity influenced contributing to tax aggressiveness and leverage also has a significant effect on tax aggressiveness. Research conducted by Fikriyah (2013) on the effect of liquidity, leverage, profitability and ownership characteristics on corporate tax aggressiveness in the mining sector listed on the Indonesia Stock Exchange in the period 2010-2012 results shows that liquidity, leverage, profitability have not been proven to affect corporate tax aggressiveness. But this research has managed to find a significant relationship between the characteristics of ownership which is non-family ownership of tax aggressiveness.

Research also conducted by Fitri (2015), regarding the effect of CSR, leverage, liquidity and company size on tax aggressiveness in Real Estate and property companies listed on the Indonesia Stock Exchange period 2010-2013, said that there was no influence between CSR, leverage, and company size on tax aggressiveness, while liquidity has a significant effect on tax aggressiveness. A research study by Fadli (2016) concerning the effect of liquidity, leverage, independent commissioners, earnings management, and institutional ownership on tax aggressiveness in manufacturing companies listed on the Indonesia Stock Exchange for the period 2011-2013, states that liquidity, leverage, independent commissioners, earnings management , and institutional ownership has a significant effect on corporate tax aggressiveness. Another study conducted by Nugraha (2015) on the influence of CSR, company size, profitability, leverage and capital intensity shows that CSR has a significant negative effect on tax aggressiveness, profitability has a positive but not significant effect, company size and capital intensity have a negative effect but not significant on corporate tax aggressiveness, and leverage has a significant effect on tax age. Furthermore, research conducted by Tiaras and Henryanto (2015) on the effect of leverage, liquidity, earnings management, independent commissioners and company size on manufacturing companies listed on the Indonesia Stock Exchange in the period 2010-2016 shows that earnings management of company size has a significant influence on tax aggressiveness, while liquidity, independent commissioners and leverage have no significant effect on tax aggressiveness. Research conducted by Adiyani and Rananda (2017) regarding the effect of liquidity and profitability on tax aggressiveness with CSR as an intervening variable in Property and Real Estate companies concluded that liquidity has no significant effect on aggressiveness, while profitability has an effect on tax aggressiveness.

In a study conducted by Lucy (2014) on the effect of liquidity, earnings management and corporate governance on corporate tax aggressiveness listed on the Indonesia Stock Exchange in the 2008-2012 period, said that liquidity had no significant effect on corporate tax aggressiveness and corporate governance had the effect of tax aggressiveness. In addition, research conducted by Prasetyo (2017) on the effect of liquidity, leverage, profitability, independent commissioners and company size on the tax aggressiveness of companies listed in the 2013-2015 Jakarta Islamic index states that liquidity and profitability have a significant effect on tax aggressiveness, while Leverage variable, independent commissioner and company size do not influence the dependent variable tax aggressiveness. Research conducted by Supramono (2012) on liquidity, leverage, independent commissioners and earnings management on tax aggressiveness in companies listed on the Indonesia Stock Exchange (2006-2010) states that liquidity has a negative but not significant effect on tax aggressiveness, leverage and management influences positive and significant towards tax aggressiveness, and independent commissioners negative and significant towards tax aggressiveness The formulation of the problem in this study is whether liquidity affects the tax aggressiveness of the company Does the size of the company affect the aggressiveness of corporate taxes Does the liquidity and size of the company affect the aggressiveness of corporate taxes.

Research purposes

To find out how much influence liquidity has on corporate tax aggressiveness. To find out how much influence the size of the company on corporate tax aggressiveness. To find out how much influence the liquidity and size of the company on corporate tax aggressiveness.

Agency Theory, The concept of agency according to Anthony and Govindarajan (2009) is the relationship or contact between the principal and agent. Agency theory explains the two conflicting economic agents namely principal and agent. Agency theory is a theory that states that there is a relationship between the party giving authority and the party receiving authority (agent). Agency theory arises when there is an employment relationship agreement between the principle that has the authority and the agent or party who is given the authority to run the company (Nugraha, 2015). In this study the government as the principal and the company as the agent. The government that acts as the principal orders the company to pay taxes according to the rules and regulations in force. But in reality the company is more optimizing corporate profits and minimizing expenses including tax burden by doing tax aggressiveness.

At the company managers in power in making decisions as an agent to maximize profits with policies issued. The character of a company manager greatly influences the decision for its policy in minimizing the burden including tax burden. However, there are often managers who do not report the condition of the company as it really is to the owner of the company because of differences in interests that can cause various agency problems such as excessive spending and asymmetric information. Asymmetric information occurs when managers have more information about the company than information owned by the company owner.

According to Samuelson in Nugraha (2015) asymmetric information between managers and company owners can be caused by two factors, namely: Adverse Selection and Moral Hazard.

Adverse Selection revealed the differences in information held by the principle with the agent. Differences in information held can result in losses for one party who has less information. For example, agents manipulate or hide company state information to principle. As a result, the principle is not sure about the actual state of the company when compared between the information provided by the agent and the actual state of the company. This can result in losses for the principle and the company. Moral hazard reveals a form of fraud committed by agents that is not in accordance with the agreement or contract agreed between principle and agent. This can be caused by the activities of agents that are not in accordance with the expectations of the principle so that agents can make manipulations or actions that are not in accordance with the norm. Moral hazard is usually done for personal gain for the agent.

The difference in interests between principle and agent can affect various things related to company performance, one of which is company policy regarding corporate tax. The taxation system in Indonesia, which uses a self assessment system, authorizes companies to calculate and report their own taxes. The use of this system can provide an opportunity for agents to manipulate lower taxable income so that the tax burden borne by the company is getting smaller. Some ways to control agent actions related to tax management activities carried out, namely by evaluating the results of the company's financial statements using financial ratios compared to actions with tax aggressiveness that might be done by agents (Nugraha, 2015). The ratio used is the size of the company and the liquidity compared to the ETR obtained from the tax burden compared to profit before tax. According to Ngadima and Puspita in Prameswari (2017) actions of tax aggressiveness are caused by one of them the size of the company and found that large-scale companies will have more and more complex operational activities so that there are gaps to be used in tax avoidance decisions. A company is classified as large if it has a large enough total asset. The company's total assets increase with the amount of profit generated by the company. The greater the profit generated the greater the taxable income and the greater the tax that must be paid, there will still be agents manipulating so it must be compared with the company's ETR.

Signaling Theory, According to Brigham and Houston (2014) Signals are actions taken by company management that provide instructions to investors about how management views the company's outlook. Signaling theory cannot be separated from the asymmetric existence of information because the framework that occurs between the principal and the agent reveals an important signal from the company that the company is aware of has succeeded in obtaining and maintaining its economic resources. Signaling theory explains why companies have the drive to provide financial statement information to external parties. Complete, relevant, accurate and timely information is needed by investors in the capital market as an analysis to make investment decisions. Lack of information for outsiders about the company causes them to protect themselves by giving low prices to the company. Companies can increase the value of the company by reducing asymmetric information, one of which is by giving signals to outsiders.

Broadly speaking, signaling theory is closely related to the availability of information. Financial statements can be used to make decisions for investors because financial statements are the most important part of the company's fundamental analysis. Rating companies that have gone public are usually based on financial ratio analysis. In the use of signaling theory, information such as liquidity or the ability of a company to meet its short-term obligations is needed by external parties because if high liquidity will indicate the company's financial condition is in good condition and make investors interested in investing their funds in the form of stock securities.

Definition Tax, Formally the basis of all tax laws in Indonesia refers to Article 23 paragraph 2 of the 1945 Constitution which reads "all taxes for state purposes based on the law". In his explanation explained: "How the people as a nation will live and from where they get spending for life, must be determined by the people themselves, through the mediation of the House of Representatives. Because the determination of spending on the right of the people to determine their own destiny, all actions that impose burdens on the people, such as taxes and other levies, must be determined by law, namely with the approval of the people's representative council ". This legal basis was amended through the third Amendment of the 1945 Constitution which was passed on November 10, 2001, namely Article 23A which reads: "Taxes and other levies that are coercive for the purposes of the state are regulated by law". In accordance with Law No. 28 of 2007 article 1 paragraph 1, tax is a mandatory contribution to the state owed by individuals or entities that are coercive based on the law by not getting a direct reward and used for the purposes of the state for the greatest prosperity of the people. According to Soemitro in Mardiasmo (2016: 3) tax is people's contribution to the state treasury based on the Act (which can be forced) by not getting lead services (contra) which can be directly shown and used to pay public expenses. Meanwhile, according to Waluyo (2013) tax is a contribution to a state that can be imposed owed by those who are obliged to pay it according to regulations, with no achievement returned, which can be directly appointed directly, and the purpose is to finance public expenses due with the duty of the state which organizes the government. From some of these expert opinions, it can be concluded that tax is a mandatory contribution from the people to the state which is forced and does not receive compensation services that are directly used for public expenditures.

In principle, the general provisions and procedures for taxation apply to all material tax laws, except the material tax laws concerned have themselves regulated regarding general provisions and tax procedures. The KUP Law has undergone 3 (three) changes since it was first enacted in Law No. 6 of 1983 which came into force since January 1, 2004. The first amendment was made with Law No. 9 of 1994 and entered into force January 1, 1995. The second amendment was made with Law Number 16 of 2000 and came into force on January 1, 2001. The latest amendment was made with Law Number 16 of 2009.

The provisions regarding taxpayers have been regulated in Law Number 36 of 2008 article 2 paragraph 1 letter b states that the company as one of the taxpayers has the obligation to pay taxes in accordance with taxation provisions, which is calculated from the amount of net income before tax multiplied by applicable tax rate. Taxes obtained from personal taxpayers and corporate taxpayers are used by the government as a tax collector to carry out state responsibilities in various sectors to achieve people's welfare, taxpayers who are obedient to paying taxes have participated in helping the government in improving the welfare and development of the Indonesian state in general .

Tax function, Funds collected from taxes are very vital revenue for the country. This income will be used to finance all expenses including state development. In addition to development, other expenses that need costs include the cost of state security, public works, subsidies and so on. Of all these uses, the tax function is divided into 4 namely the budget function, the governing function, the stability function and the income redistribution function (equity).

In the budget function, tax serves as one source of revenue for the government to finance its expenses. For the country's development, large expenditures such as national development and other costs cannot be avoided. Therefore, the state must ensure a balance between these expenditures with state revenues through tax dollars. The second function is the control function. In the function of regulating, tax functions as a tool to regulate or implement government policies in the economic field. With government policy, taxes will indirectly help the country's economy and help its people such as protecting domestic products so that people do not have to worry about tight price competition with foreign products.

The third function is the stability function. In the stability function, the government can carry out its policies related to the stability of the country's economy in the presence of taxes because taxes can serve to control inflation. With an increase in taxes, the amount of money in circulation will decrease so there is no inflation. Conversely, if the country's economic conditions are deflationary, the government can reduce taxes. And the fourth function is the function of income redistribution (equalization), which is tax also functions as an equal distribution of community income with the aim of happiness and welfare of the community. Taxes can be used to finance public interests and development so as to create new jobs that can help people incomes.

Of all the functions of the tax, as a society can enjoy many benefits, including tax benefits are food subsidies, fuel subsidies, public transportation, electricity, water supply, etc., but there are still many people who think that the tax is burdensome especially for companies because can reduce the company's profit.

Tax type, According to Waluyo (2011) taxes can be grouped into three groups, namely taxes according to class, nature, and collection, as follows:

According to class or loading, divided into 2 namely direct taxes and indirect taxes. Direct tax, is a tax whose burden cannot be delegated to another party, but must be a direct burden on the relevant taxpayer. For example income tax. Whereas indirect tax, is tax which the burden can be delegated to another party. For example Value Added Tax.

By nature, the distribution of taxes by nature is intended to be differentiated and the distribution based on the characteristics of the principle is divided into 2 namely subjective tax and objective tax. Subjective tax, originating tax or based on the subject, then looking for subjective conditions, in the sense of showing the condition of the taxpayer. For example: Income Tax. Whereas objective tax is tax based on the object, without regard to the condition of the taxpayer. For example: VAT and Sales Tax on Luxury Goods.

According to the collection and classification, it is divided into 2 namely central and local taxes. Central tax, is a tax collected by the central government and used to finance state households. Examples: Income Tax, Value Added Tax, Land and Building Tax and Stamp Duty. Meanwhile, local taxes are taxes that are levied by the regional government and used to finance regional households. For example: advertisement tax, entertainment and BPHTB

Tax Aggressiveness, Tax aggressiveness is an action that is not only from non-compliance of taxpayers with tax regulations, but also comes from activities that comply with applicable regulations (Rusydi and Martani, 2014). Meanwhile according to Nugraha (2015) tax aggressiveness is defined as the tax planning activities of all companies involved in efforts to reduce the effective tax rate. The act of tax aggressiveness aims to minimize corporate tax which is now a public concern because it is not in line with public expectations and also detrimental to the government. The company is involved in various forms of tax planning to reduce the estimated tax liability. Tax avoidance or resistance to taxes by companies results in a reduction in state cash receipts. The company can carry out tax aggressiveness by utilizing the tax deduction facility in Article 6 paragraph 1b of the Income Tax Law, for example by utilizing depreciation of fixed assets as a deduction from the company's taxable income. And can also take advantage of Article 4 paragraph 3 of the Income Tax Law regulation on non-tax objects by selecting or generating income that is not a tax object, for example, a limited liability company (PT) can invest in companies or business entities in Indonesia, and dividends received by PT will be categorized as income not included in the tax object provided PT has a share of at least 25% of the total paid-in capital in the company as stipulated in Article 4 paragraph 3 of the Income Tax Law.

A company's tax can be associated with public attention if the tax payment made has implications for the wider community that is now disputed because it only becomes the company's operating costs. Although, not all actions are included against the rules, the more methods companies use that will make the company assumed to be more aggressive, there are two benefits of tax aggressiveness:

The tax efficiency benefits paid by companies to the government, so that the cash benefits for owners or shareholders become more widespread.

Direct or indirect benefits for managers to obtain compensation from voters and shareholders from tax aggressive actions taken.

Liquidity, Based on PSAK No. 9 Liquidity is the level of a company's ability to continue its daily business activities without experiencing funding / financial difficulties. Liquidity problems are related to the company's ability to meet its financial obligations that must be met immediately. Corporate liquidity demonstrates the ability to pay short-term financial obligations on time. Short-term obligations are obligations that will be repaid according to the creditor's request or to be repaid within one year. In general, there are many companies that are unable or unable to repay debts that are due at the time of collection or even companies that do not have the funds to pay their obligations on time because the company does not have sufficient funds to pay off its obligations. This situation can trigger problems between the company's relationship with its distributors and also to creditors and investors.

Liquidity shows the company's ability to pay short-term debts (liabilities) that are due, or the ratio to determine the company's ability to finance and meet obligations (debt) when billed (Cashmere 2015). According to Suyanto in Donny (2018) a company with a high liquidity ratio shows the company's ability to meet its short-term obligations, which indicates the company is in a healthy financial condition and easily sells its assets if needed.

According to Iwan (2017) states that liquidity problems can trigger companies to disobey tax regulations so that they can lead to tax aggressiveness measures against corporate taxes. The reason, the company is more concerned with maintaining cash flow than having to pay high taxes. The savings from taxes can be used by companies to meet short-term obligations.

Munawir (2002) says that liquidity shows the ability of a company to meet financial obligations when billed. The ability of a company to meet financial obligations relating to external parties or creditors "business liquidity", while those related to internal parties is called "company liquidity". The attitude of the company in order to remain good in the eyes of its customers is that the company must pay attention to whether the company can at all times fulfill the payments needed for the smooth running of the company, for example for raw materials, paying labor costs and so on. In other words it can be said that the definition of liquidity is intended as a comparison between the amount of cash and other assets that can be equated with cash the amount of current debt as well as expenses for running a company (Munawir, 2002: 13).

Company Size, According to Bambang (2001), firm size is a description of the size of a company that is shown in total assets, total sales, average sales and total assets. Respect and Marfu'ah in Nawangsih (2015) defines the size of the company can be interpreted as a scale where can be classified large companies small by various ways, among others, expressed in total assets, stock market value and others.

Companies can be classified as large or small companies based on indicators that influence them. The indicator chosen for use in this study is total assets. According to PSAK No. 1 of 2007 what is meant by assets are all economic benefits that contain potential in a productive and part of the company's operational activities. It may also be in the form of something that can be converted into cash or in the form of the ability to reduce cash disbursements, such as reducing costs due to alternative production processes.

In Indonesia, companies classified as large or small companies are regulated in Article 1 of the Decree of the Chairman of the Capital Market Supervisory Agency Number KEP-11 / PM / 1997: "Medium or small companies are legal entities established in Indonesia that have no more than total assets from Rp. 100,000,000,000.00 (one hundred billion rupiah) ". Based on this description it can be concluded that the size of the company is categorized as large companies and small companies. Small or medium-sized companies are companies that have total assets (total assets) of no more than Rp.100,000,000,000.00 (one hundred billion rupiah). On the other hand, large companies are companies that have a total asset of more than Rp. 100,000,000,000.00 (one hundred billion rupiah). Large companies have a wider stakeholder base than smaller companies, so various policies of various large company policies will have a greater impact on the public interest. For investors, peru's policy

METHODS

Types of research

The scope of this research is about the effect of liquidity and company size on tax aggressiveness. This study uses the financial statements of food and beverage companies listed on the Indonesia Stock Exchange in the period 2012-2017 sourced from www.idx.co.id. Researchers set the subject in this study because the researcher wants to empirically prove the factors associated with corporate tax aggressiveness. This research is a quantitative study using a descriptive format, which has the aim to explain, give an overview of conditions, situations and variables that arise in the community and can be used as research objects in accordance with what is happening. The type of data used in this study is secondary data that is data obtained from various official documents and reports that have been officially published by several companies in various public media facilities.

Data analysis technique

Data analysis method is a technical used to process the results of research in order to obtain a conclusion. According to Sugiyono (2015), data analysis is the process of systematically searching and compiling data obtained from interviews, field notes, and other materials, so that they can be easily understood, and their findings can be shared with others.

In this study the data analysis used is quantitative analysis that is analysis related to the figures in the data will be processed (Noor, 2014: 14). Data analysis tools used are:

Descriptive Statistics Test

Descriptive statistics give a description or description of a data that is seen from the minimum value, maximum value, average value (Mean) and standard deviation (Ghozali, 2013), whereas according to Sugiyono (2012: 147) descriptive statistics are statistics used for analyzing data by describing or describing the data that has been collected as it is without intending to make a general-purpose impression.

Based on the two opinions above, according to the authors of descriptive statistics is a description of data that is seen to analyze the data that has been collected as seen from the minimum value, maximum value, average value and standard deviation. Descriptive statistics are useful for providing a description or description of data that can be seen from statistics. The author in processing this data uses data frequency and descriptive data.Uji Asumsi Klasik

According to Ghozali (2013) the classic assumption test is used to get a good regression model, free from data deviations consisting of normality, multicollinearity, heteroscedasticity, and autokoleration. This test is carried out to see a model for the possibility of heretoskedastisitas symptoms, which shows that there is a non-constant variant of the residual variable, multicollinity which is a condition in which one or more independent variables can be expressed as a combination of other independent variables, and an autokoleration test that shows a state where the confounding error between period t and t-1 in linear regression (Gujarati in Sunyoto 2013). Based on the two opinions above, according to the authors the classic assumption test is used to test the feasibility of the regression model. The classic assumption tests used in this study are normality test, multicollinearity test, autocorrelation test, heteroscedasticity test, and normality test. The method used to test deviations from classical assumptions is as follows:

Normality test

Normality test is performed to determine whether in the regression model, there are residual variables or confounding or residual variables that have a normal distribution. There are two ways to detect whether a residual has a normal distribution or not, namely by chart analysis and statistical tests. But in this study more emphasis to test with statistical tests. The statistical test carried out was by the Jarque-Bera (JB) test. (Ghozali, 2013). Normality test is used to test the distribution of data that will be analyzed for normal spread. Normality test is intended to test whether the data used in the study has a normal distribution both multivariate and univariate (Noor, 2014: 47). Based on the two opinions above, according to the author the normality test is done or used to find out whether in the regression model there are residual variables or residual or disturbing variables have a normal distribution.One of the easiest ways to see normality is to look histogram or graph. The basis for decision making is:

If the data spreads around the diagonal line and follows the direction of the histogram line to the normal distribution pattern, then the regression model meets the normal assumptions. If the data spreads far from the diagonal line and / or does not follow the diagonal line or the histogram line does not show a normal alpha distribution, then the regression model does not meet the assumption of normality.

Both of the normality tests above are used in order to be more valid results obtained normality. Statistical data normality testing uses the modification of the Kolmogorov-Smirnov test. If the sig (2-tailed) value> 0.05 then the data is normally distributed. If the sig (2-tailed) value <0.05 then the data is not normally distributed.

Multicollinearity Test

Multicollinearity test is used to detect the presence or absence of a relationship between some or all of the independent variables in the regression model. Ghozali (2016) multicollinearity test aims to test whether the regression model found a correlation between independent variables. According to Priyatno (2012) multicollinearity is a condition in which the regression model found a perfect correlation or near perfect between independent variables. In a good regression there should be no perfect or near perfect correlation between the independent variables.

Based on the two opinions above, according to the authors Mutikolonieritas test is a condition where the regression model found the existence of correlation aims to test whether in the regression model found a perfect correlation between independent variables.

To detect the presence or absence of multicollinearity in the regression, it can be seen from the value of tolerance and the value of Variance Inflation Factor (VIF). The tolerance value is used to measure the selected independent variable that is not explained by other independent variables. Values that indicate multicollinearity are tolerance values <0.10 and VIF ≥ 10 (Ghozali, 2016: 104). According to Sunyoto (2013) there are several ways to overcome multicollinearity, namely:
Remove one or more free variables that have high correlation coefficients or cause multicollinearity. Reducing linear relationships between independent variables by using natural logarithms (ln). Use other methods such as Bayesian regression and Ridge regression method.

Heteroscedasticity Test

According to Ghozali (2016) Heteroscedasticity test is a test that is used because of the occurrence of disturbances (errors) that appear in the regression function that has different variants. If the variance from one observation residual to another observation is fixed, then it is called homokedasticity, and if the variance is not constant or variable it is called heteroscedasticity. According to Khairinal (2016: 405) heteroscedasticity test is a symptom of heteroscedasticity (unwanted regression) in the regression is related to the effect of a treatment on the X variable of a certain past time (previously) related to the X variable of the future time.

Based on the two opinions above, according to the authors of the

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heteroscedasticity test is a test used because there is a symptom of heteroscedasticity in regression. How to predict the presence or absence of heterokedatisitas in a model can be seen with scatteerplot image patterns, regression that is not heterokedacity if: Data points spread above and below or around the number 0. Data points do not collect only above and below it. Spread of data points may not form a wavy pattern, widen then narrow and widen again. Spread of patternless data points.

Autocorrelation Test

The autocorrelation test aims to test whether in a linear regression model there is a correlation between residual errors in period t and errors in period t-1 (previous). Autocorrelation arises because sequential observations all the time are related to one another. This problem arises because residuals are not free from one observation to another (Ghozali, 2013). Khairinal (2016) autocorrelation test is a symptom that shows that the results of the Y variable in a past time period for example in 2015 still affect the Y variable results in the current time period for example in 2016, this regression is not desired.

Based on the two opinions above, according to the authors of the autokoleration test are symptoms that indicate that the results of the Y variable at the time that is running is not desirable. A good regression model is regression that is free of autokoleration. If autokoleration can be done using the Durbin-Watson test, where the test results are determined based on the Durbin-Watson value.

Decision making in the Durbin-Watson test is as follows: DU <DW <4-DU then H0 is accepted, meaning that there is no autokoleration. DW <DL or DW <4-DL, then H0 is rejected, meaning that there is autokoleration. DL <DW <DU or 4-DU <DW <4-DL, meaning that there is no certainty or definite conclusion.

Autokoleration test can be known by using the Durbin-Watson test (DW test). Durbin-Watson statistical test values range from 0 to 4, if the Durbin-Watson statistical test value is smaller than one or greater than no, then the regression model is not independent or autokoleration occurs.

Multiple Linear Regression Analysis

Regression analysis is used to predict how far the value of the dependent variable is when the independent variable is changed. Neolaka (2014: 128) explains that regression analysis is defined as an analysis of the dependence of a variable on another variable, namely the independent variable in order to make estimates or predictions of the average value of the dependent variable by knowing the value of the independent variable. Meanwhile, according to Ghozali (2016) explains that in regression analysis, in addition to measuring the strength of the relationship of two or more variables, it also shows the direction of the relationship between the dependent variable and the independent variable.

RESULTS AND DISCUSSION

Effect of Liquidity on Tax Aggressiveness

Based on the results of statistical data, the results of this study indicate the variable liquidity (X1) has a significant level of 0.9699 greater than 0.05. Thus the first hypothesis (H1) is rejected. Liquidity variable shows that liquidity is not significantly significant to the aggressiveness of corporate taxes with a significant value of 0.699. Which means that between liquidity variables and aggressiveness do not have a significant relationship between the two.

The results of this study compare with previous studies conducted by Fikriyah (2014) company liquidity has no significant effect on corporate tax

aggressiveness. There is no significant relationship between liquidity and tax companies. It can be caused by the relatively similar level of company liquidity. According to Fikriyah (2014) But if the quality is too low then it will reduce the level of creditor trust in the company and can result in capital loans by creditors to decline.
This study does not conflict with research conducted by Handayani (2017) showing significant liquidity towards tax aggressiveness. Companies with liquidity describe a good cash flow, which is used to finance the company's operations and generate high profits, so the company will take action to increase taxes to reduce the company's tax burden.

Effect of Company Size on Tax Aggressiveness

Based on the results of statistical data that have been done, showing the size of the company variable (X2) has a significant level of 0.001 smaller than 0.05. Thus the second hypothesis (H2) is accepted. Thus it can be concluded from the size of the company that is significant towards tax aggressiveness. This shows that the larger a company is, the greater the opportunity for this company to carry out tax aggressiveness.

This study compares with research conducted by Azzara (2017) showing a significant company size on corporate tax aggressiveness. Bigger companies have bigger totals. This proves the bigger the company, the greater the total obtained. Large amount will be used by companies to do income tax by using depreciation and amortization that is used will reduce company income and increase when studying corporate taxes.
This study does not conflict with the results of research conducted by Iwan (2017) company size is not significant to tax aggressiveness. According to Iwan (2017) the cause of the size of the company does not affect the aggressiveness of taxes because of paying taxes into a company.

Effect of Liquidity and Firm Size on Tax Aggressiveness

Based on the results of research that has been done, this study shows that liquidity and company size need to be simultaneous with tax aggressiveness. This can be seen from the significant test level
F test 0.005 or less than 0.05, which means accepting the third hypothesis (H3).

CONCLUSION

Based on the results of the analysis and discussion, the conclusions that can be drawn from this study are as follows: Based on the results of this study, liquidity does not play a role in tax aggressiveness. The results show that the liquidity variable has a significance level. Based on the results of this study, the company measures income tax in the research conducted showing that the company size variable has significance.
Based on the research results, simultaneous liquidity and company size depend on tax aggressiveness.

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