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Original Article

Influencing factors tax aggressiveness: liquidity, leverage, and profitability

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Abstract
Previous and related research is fundamental in an ongoing scientific article process. The point is to find comparisons and inspiration for writers. Another thing to strengthen the theory and phenomenon of the relationship and influence between the specified variables. This article reviews the factors influencing tax aggressiveness on liquidity, leverage, and profitability. The approach used is a literature review on tax accounting. This article aims to build a hypothesis on the influence between variables to be used in further research. The results of this literature review article are that liquidity has an effect on tax aggressiveness, leverage has an effect on tax aggressiveness, and profitability has an impact on tax aggressiveness.
Keywords: Tax Aggressiveness, Liquidity, Leverage and Profitability

1. Introduction

According to Law No. 28 of 2007, tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the law, without receiving direct compensation, and is used for state needs for the greatest prosperity of the people. In simple terms, taxes are mandatory levies from the people for the state to finance development expenses and pay ASN salaries.

That is why the government socializes tax regulations with counseling, moral appeals through books and mass media, etc., so that people are aware and obedient in paying taxes with a self-assessment system that gives authority, trust, and responsibility to taxpayers to calculate and pay taxes. and report the amount of tax to be paid. However, many individuals and companies try to minimize their tax payments through tax-aggressive activities. Tax aggressiveness will provide significant, unique benefits for corporate or corporate taxpayers if done correctly.

For companies, taxes are considered a burden that reduces profits and the enjoyment management will get, so ways are sought to reduce tax costs, allowing companies to be aggressive in taxation, according to Lens. (2020), aggressive tax action is an action that aims to manipulate a company's taxable profits through tax planning, using either legal (tax avoidance) or illegal (tax evasion) methods. Tax aggressiveness is an action that not only originates from taxpayers' non-compliance with tax regulations but also originates from savings activities that comply with applicable regulations (Rusydi & Martani, 2014). Tax aggressiveness can be measured in various ways, including using the Effective Tax Rate (ETR), Book Tax Difference (BTD),

This article will discuss things that influence Tax Aggressiveness from a tax perspective. The aim is to make it easier for lecturers, students, researchers, and other functional staff to find relevant articles to strengthen the studied theory, see the relationship or influence between variables, and determine hypotheses. This article discusses the impact of liquidity, leverage, and profitability on tax aggressiveness, a literature review study in tax accounting.

Based on the above background, problems can be discussed to build hypotheses for further research: (1) Does liquidity affect tax aggressiveness? (2) Does leverage affect tax aggressiveness? (3) Does profitability affect Tax Aggressiveness?

2. Method

The method for writing this scientific article uses qualitative methods and library research. Examining theories and relationships or influences between variables from books and journals both offline in the library and online sourced from Mendeley, Google Scholar, and other online media. In qualitative research, literature reviews must be used consistently with methodological assumptions. This means that it must be used inductively so that it does not direct the questions asked by the researcher. One of the main reasons for conducting qualitative research is that the research is exploratory (Ali & Limakrisna, 2013).

3. Result and Discussion

Based on theoretical studies and relevant previous research, the discussion of this literature review article on the Tax Aggressiveness concentration.

Table 1

Relevant previous research

No	Author (year)	Previous research results	Similarities to this article	Differences with this article
1.	Nurhayati, Djaddang, & Sailendra (2023)	1. Company size (SIZE) has a significant favorable influence on tax aggressiveness. 2. Profitability (ROA) has an insignificant positive effect on tax aggressiveness. 3. Liquidity has a significant favorable influence on tax aggressiveness. 4. Capital Intensity does not affect tax aggressiveness.	1. Profitability (ROA) has an insignificant positive effect on tax aggressiveness. 2. Liquidity has a significant favorable influence on tax aggressiveness.	1. Company size (SIZE) has a significant favorable influence on tax aggressiveness. 2. Capital Intensity does not affect tax aggressiveness.
2.	Christiane et al. (2022)	1. Profitability has a negative and significant effect on tax aggressiveness. 2. Liquidity does not affect tax aggressiveness	1. Profitability has a negative and significant effect on tax aggressiveness. 2. Liquidity does not affect tax aggressiveness	-
3.	(Herlinda & Rahmawati, 2021)	1. Profitability has a positive and significant influence on tax aggressiveness 2. Liquidity has a negative but	1. Profitability has a positive and significant influence on tax aggressiveness 2. *Leverage*has a negative but	1. Company size has a positive but not significant effect on tax aggressiveness

		significant influence on tax aggressiveness 3. *Leverage* has a negative but significant influence on tax aggressiveness. 4. Company size has a positive but not significant effect on tax aggressiveness	significant influence on tax aggressiveness 3. Liquidity has a negative but significant influence on tax aggressiveness	
4.	(Utomo & Fitira, 2020)	1. Capital intensity hurts tax aggressiveness 2. Profitability does not affect invitation aggressiveness; 3. Company size hurts tax aggressiveness 4. Company size strengthens the influence of capital intensity on tax aggressiveness; 5. Company size weakens the relationship between profitability and tax aggressiveness.	1. Profitability does not affect invitation aggressiveness	1. Capital intensity hurts tax aggressiveness 2. Company size hurts tax aggressiveness 3. Company size strengthens the influence of capital intensity on tax aggressiveness; 4. Company size weakens the relationship between profitability and tax aggressiveness
5.	(Muriani, 2019)	1. Leverage has a positive and significant effect on tax aggressiveness. 2. Liquidity has a positive and significant effect on tax aggressiveness. 3. Capital Intensity does not have a significant effect on tax aggressiveness. 4. Corporate Social Responsibility has a negative and significant effect on tax aggressiveness.	1. Leverage has a positive and significant effect on tax aggressiveness. 2. Liquidity has a positive and significant effect on tax aggressiveness.	1. Capital Intensity does not have a significant effect on tax aggressiveness. 2. Corporate Social Responsibility negatively and significantly affects tax aggressiveness.
6.	(Susanto, Yanti and Viriany, 2018)	1. Profitability as measured by ROA has a significant	1. Profitability as measured by ROA has a significant	1. Debt level does not have a significant effect on tax aggressiveness.

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		effect on tax aggressiveness. 2. Debt level does not have a significant effect on tax aggressiveness. 3. Company size does not have a significant effect on tax aggressiveness. 4. Controlling ownership does not have a significant effect on tax aggressiveness. 5. The proportion of Independent Commissioners does not have a significant effect on tax aggressiveness. 6. The size of the Audit Committee does not significantly affect tax aggressiveness.	effect on tax aggressiveness.	2. Company size does not have a significant effect on tax aggressiveness. 3. Controlling ownership does not have a significant effect on tax aggressiveness. 4. The proportion of Independent Commissioners does not have a significant effect on tax aggressiveness. 5. The size of the Audit Committee does not have a significant effect on tax aggressiveness.
7.	(Savitri & Rahmawati, 2017)	1. Leverage has a negative effect on tax aggressiveness. 2. Inventory intensity has no effect on the level of tax aggressiveness. 3. Fixed asset intensity has no effect on tax aggressiveness. 4. Profitability has no effect on aggressiveness	1. Leverage has a negative effect on tax aggressiveness. 2. Profitability has no effect on aggressiveness	1. Inventory intensity has no effect on the level of tax aggressiveness. 2. Fixed asset intensity has no effect on tax aggressiveness.
8.	Andhari & Sukartha, 2017	1. Profitability has a positive effect on tax aggressiveness. 2. Capital Intensity has a positive effect on tax aggressiveness. 3. CSR has a negative effect on tax aggressiveness. 4. Leverage has a negative effect on tax aggressiveness.	1. Profitability has a positive effect on tax aggressiveness. 2. Leverage has a negative effect on tax aggressiveness	1. Capital Intensity has a positive effect on tax aggressiveness. 2. CSR has a negative effect on tax aggressiveness. 3. Inventory Intensity has no effect on tax aggressiveness.

		5. Inventory Intensity has no effect on tax aggressiveness.		
9.	(Tiaras & Wijaya, 2015)	1. Company liquidity does not have a significant effect on tax aggressiveness 2. *Leverage*the company has no significant effect on tax aggressiveness 3. Earnings management has a significant effect on tax aggressiveness 4. The proportion of independent commissioners does not significantly influence the level of tax aggressiveness. 5. Company size has a significant effect on corporate tax aggressiveness.	1. Company liquidity does not have a significant effect on tax aggressiveness 2. *Leverage*the company has no significant effect on tax aggressiveness	1. Earnings management has a significant effect on tax aggressiveness 2. The proportion of independent commissioners does not significantly influence the level of tax aggressiveness. Company size. 3. Company size has a significant effect on corporate tax aggressiveness.

Effect of Liquidity on Tax Aggressiveness

Research conducted by Erizon & Hasanuh (2022) used quantitative data. The data source is secondary data from annual reports of food and beverage manufacturing companies audited and published from 2016 to 2020. The research results state that liquidity, as proxied by the current ratio, directly affects tax aggressiveness. According to Ida Bagus and Naniek Noviari (2015), liquidity, as proxied by the current ratio (CR), significantly affects tax aggressiveness. Meanwhile, research conducted by Iman Fadli (2016), Dharmayanti (2019), Kariimah & Septiowati (2019), Kartika & Nurhayati (2020) states that liquidity hurts tax aggressiveness. The higher the current ratio level that a company has, the more it shows that it has a high level of current asset ownership, in this case, cash, and will also increase its ability to pay the taxes it owes. The higher the level of liquidity ratio, the more favorable it will be with the level of corporate tax aggressiveness.

The Effect of Leverage on Tax Aggressiveness

Research conducted by Muriani (2019), Empirical Study of Industrial Sector Manufacturing Companies Listed on the IDX in 2015-2018 stated that Leverage has a positive and significant effect on tax aggressiveness, where the greater the company's debt burden, the more management will take tax aggressive action. Research conducted by Leonardo et al (2023), is classified as a correlational study with a quantitative approach. The population for this research is mining companies, including companies from the coal production subsector, oil & gas production and refining subsector, gold subsector, iron & steel subsector, various metals & and minerals subsector, copper subsector, and aluminum subsector listed on the Indonesia Stock

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Exchange (BEI) during 2016-2019. The results of the individual parameter significance test on the effect of leverage on tax aggressiveness show a significance value of 0.415 where 0.415 > 0.05 so it can be concluded that leverage does not affect tax aggressiveness.

The argument for the influence of leverage on aggressive tax actions departs from Article 6 paragraph (1) letter a of Law Number 36 of 2008 concerning Income Tax. This article states that interest as part of business costs is a cost that can be deducted in the corporate income tax (PPh) calculation process. Therefore, it is hypothesized that companies that use excessive leverage are potentially tax-aggressive. Due to this risk, which can potentially reduce tax revenues, the Director General of Taxes has limited the burden of debt interest costs in the Circular Letter of the Director General of Taxes Number 46 of 1995.

Tax provisions in Indonesia have been equipped with restrictions on interest charges to prevent aggressive tax actions through excessive leverage. These regulations have effectively mitigated the risk of tax avoidance through excessive leverage. This research's results align with Prasetyo & Wulandari (2021) and Windaswari & Merkusiwati (2018), who found that leverage does not affect tax aggressiveness. In contrast to the research results of Annisa et al. (2021), Oktaviani et al. (2021), and Dewy (2018), who agree that leverage has a positive effect on tax aggressiveness; also, Pademme (2022) and Setiawan (2019), who find that leverage hurts tax aggressiveness.

The Effect of Profitability on Tax Aggressiveness

Research conducted by Utomo & Fitria (2020), using a purposive sampling method. The data used in this research is secondary data with a quantitative method, which refers to information collected from existing sources in the form of financial reports of mining sector companies published on the Indonesia Stock Exchange in the 2016-2018 period. The Profitability (ROA) test results have a calculated t value of -0.337 with a significance probability of 0.737. This shows that the probability of significance is greater than the significance level $\alpha = 0.05$ ($0.737 > 0.05$). So this shows that Profitability proxied using ROA does not affect Tax Aggressiveness.

Gone stated that fraud can occur due to opportunities and lack of law enforcement for perpetrators. Therefore, companies with high and low levels of profitability have the same opportunity to carry out tax aggressiveness as long as there are loopholes in tax regulations that they can exploit, as well as penalties for perpetrators of fraud that do not have a deterrent effect. The results of this research are in line with the results of research conducted by (Fachrina Yuliana, 2018), (Mustika et al, 2017), (Nugraha & Meiranto, 2015) & (Isnanto et al., 2019) which stated that Profitability does not have significant influence on Tax Aggressiveness. However, the results of this research contradict the results of research (Windaswari & Merkusiwati, 2018).

4. Conclusions

Based on theory, relevant articles, and discussion, it can be concluded that: (1) Liquidity influences Tax Aggressiveness. (2) *Leverage influence* on Tax Aggressiveness. (3) Profitability influences Tax Aggressiveness. The suggestion for the next article is to add variables that might influence tax aggressiveness such as Capital Intensity, Corporate Social Responsibility, Good Corporate Governance, Inventory Intensity, Fixed Asset Intensity, Independent Commissioners, Political Connections, Profit Management, Influence of Profit Management, Capital Structure, Relationship Transactions Specialty, and Company Size, so that it will increase deeper knowledge of the factors that influence tax aggressiveness.

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