

The Effect of External Auditor Quality, Profit Quality, Fixed Asset Intensity, Liquidity, And Corporate Risk on Tax Aggressiveness of Property and Real Estate Companies

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Abstract

The purpose of this research is to determine the effect of external auditor quality, earnings quality, fixed asset intensity, liquidity, and corporate risk on tax aggressiveness. The measurement of tax aggressiveness in this research used the effective tax rate (ETR). The population of this research is service companies in the property and real estate sectors listed in the Indonesia Stock Exchange in 2016-2020. Through purposive sampling method, researchers obtained samples of as many as 50 companies. The analytical technique used in this research is multiple linear regression analysis with the results of the analysis shows that corporate risk has an effect on tax aggressiveness. External auditor quality, earnings quality, fixed asset intensity and liquidity have no effect on corporate tax aggressiveness.

Keywords:

external auditor quality, earnings quality, fixed asset intensity, liquidity, corporate risk, tax aggressiveness