INFLUENCE OF PROFITABILITY, LIQUIDITY, CAPITAL INTENSITY, SOLVENCY AND SIZE OF THE COMPANY TAX AGGRESSIVENESS IN SECTOR COMPANIES MINING LISTED ON THE INDONESIAN STOCK EXCHANGE PERIOD 2015–2019

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Abstract:
Indonesia is Wrong One country Which own riches source Power the largest natural and human resources in the world with a mining industry material the excavation originate from oil And gas earth, coal, copper, gold, silver, nickel and tin. It is conditions like this that attract entrepreneurs to establishing companies in Indonesia, both local and foreign companies with exists existence company the can give profit for Indonesia in increase income country specifically from sector tax. MatterThis is interesting for the author to analyze the influence of profitability, liquidity, capital intensity, solvency And size company to aggressiveness tax on mining sector companies listed on the Indonesian Stock Exchange period 2015-2019. In this research the author used secondary data in get from site www.idx.co.id with amount Population Company Which reaching 49 companies in the mining sector listed on the Stock Exchange Indonesia. This research sample used purposive sampling and was selected of 21 sample companies according to certain criteria. Results of this research showing that profitability, liquidity, capital intensity, solvency and size the company has a significant influence on tax aggressiveness.

Key: Profitability, Liquidity, Capital Intensity, Solvency, Size Company, Tax Aggressiveness
INTRODUCTION

Indonesia is Wrong One country industry mine which material the excavation originate from oil And gas earth, coal, copper, gold, silver, nickel and tin (Fahrani et al., 2017). Apart from having a wealth of resources abundant, Indonesia also has areas that are quite strategic in terms of conditions geographical in then cross trading world. In in condition like this which interesting para businessman for establish company in Indonesia Goodlocal and foreign companies. With the existence of this company can provide benefits for Indonesia in increasing income country specifically from the tax sector.

Aggressiveness tax known as action save burden tax company to a minimum in order to maintain company profits but it causes losses to the state (government) through legal and legal means illegal. In this case the company has room to act aggressively regarding taxation, tax planning is focused on reducing taxable profits tax, as well as done as fulfillment obligation taxation Which in accordance with applicable tax provisions and regulations (Sari & Rahayu, 2020). Action aggressive tax widespread happen in various company big nor small companies around the world. The purpose of tax aggressiveness is: For save the company's tax burden.

From phenomenon which happen, country experience loss which big with loss of state income from taxes which reached billions even up to trillions. This makes the government more careful in supervising companies that have the potential to carry out tax aggressiveness, as well as preparation regulations regarding taxation And penalty customized with development time and technology.

According to company, tax considered as burden Which can reduce profit for company. By because That, Lots company Which do various a way to reduce the tax burden that must be incurred by the company with arrange tax Which must paid (Fadli, 2016), There is a number of companies who believe that taxes are a burden that can be reduced the amount of profit generated. If the amount of tax imposed is high then The company suffered losses, because the main purpose of establishing the company, namely to improve shareholder welfare.

Profit company can reduced by Wrong One component cost or Which often called with tax. Lots of it cost tax Which issued by company depends from many total profit Which obtained company during One year. Deposit tax Which in accordance with provision definitely will contrary to the company's main goal, namely increasing profits, so company endeavor in emphasize cost tax Which bear it. Method used by companies, among others, with tax planning or with aggressiveness tax (Indradi, 2018).

In describe scale big or small something company can seen from its financial stability and capability which is referred to as Size Company. Companies that acquire large total assets can be said to be company big Which tend stable And capable obtain profit Which more Lots than company Which obtain profit A little. Big companies want big profits but also gain tax Which big. So that the more aggressive company do acts of aggressiveness tax For minimize burden tax Which worn Avrina Wulansari et al., (2020).

Report finance is notes information _ finance something company in a certain period that is used to describe the performance of a company company. In analyze And evaluate condition finance required tool analysis finance. Analysis ratio can in use For guide investors And creditors in making a decision or consideration regarding achievement company on period Which will come. Analysis report finance use existing financial report data as a basis for assessment. Rating result This performance is used to determine the health level classification finance company (Andriyani, 2015).
The Influence of Profitability, Liquidity, Capital Intensity, Solvency and Company Size on Tax Aggressiveness in Mining Sector Companies Listed on the Indonesian Stock Exchange for the 2015–2019 Period

Financial ratios are comparisons of numbers estimates contained in the balance sheet and income statement. Comparison between One estimation with estimation Which other must each other relate so that the result can interpreted For know condition finance company (Mahaputra, 2012). Report finance company is form balance sheet, profit report losses, and reports cash flow according to Muclish.

The purpose of accounting standards regarding company financial reports is provides information about the company's financial position, performance and cash flow beneficial for part big circles user report in frame make economic decisions as well as demonstrating the manager's responsibility for resources Which trusted to her. So that can evaluate condition finance And performance Company financial analysis requires examination of various aspects of health company finances. A tool that is often used to carry out inspections use ratio finance. The goal For evaluate performance finance company like ratio profitability Return On Asset (ROA), ratio liquidity Current Ratio (CR), Capital Intensity, Debt to Assets Ratio (DAR) leverage ratio, And Company Size (Ardiatmi, 2014:17)

Based on from study previous about factors Which related with aggressiveness tax that is Calm & Setyadi (2019) shows that profitability influences tax aggressiveness. Profitability tall signifies that profit company big as well as followed with the complex company operational activities that are able to increase awareness of obedience obligation taxation Which related with provision And rule Which applies.

Based on research from M (2015) which states that liquidity influence on tax aggressiveness. This shows that the company with liquidity Which increase No reluctant in pay all over obligations, especially in paying taxes in accordance with the provisions and regulation applicable.

Research conducted by Yuliana & Wahyudi (2018) shows that Capital intensity influential to aggressiveness tax. Matter This signifies the more The greater the capital intensity, the greater the level aggressiveness tax. With big ownership capital company in fulfil operational activities and asset investments will become increasingly operationally intensive the company is deep increase company profits as big as possible. Because, with high company profits, this will result in a high tax burden This can trigger companies to take more aggressive actions tax in an attempt minimize the size burden the tax obtained.

Research conducted by Suyatno and Purwanto (2016) states that solvency influences tax aggressiveness. This is because Debt To Assets Ratio (DAR) that is ratio Which see comparison how much big capital financed by debt because if this ratio is high it means funding Which in use with debt the more Lots so the more difficult for company For obtain addition loan Because company No capable cover his debts with assets his.

Research according to Fahranie et al., (2017) states that company size has a significant effect on tax aggressiveness. This is based on the size of ownership of the company's total assets. Assets are part of the company's operational activities as this gives the government and investors attention to increase confidence in the company. So the larger the company size, the greater the aggressiveness of corporate taxes.

By referring to the research background and results of previous research, this research is entitled "The Influence of Profitability, Liquidity, Capital Intensity, Solvency, and Company Size on Tax Aggressiveness in Mining Sector Companies Listed on the Indonesia Stock Exchange for the 2015–2019 Period." This research aims to answer five main questions, namely to what extent profitability, liquidity, capital intensity, solvency and company size can influence tax aggressiveness in mining sector companies on the Indonesia Stock Exchange during the 2015-2019 period.
To achieve this goal, this research has several specific objectives, namely analyzing the influence of profitability, liquidity, capital intensity, solvency and company size on tax aggressiveness in mining sector companies listed on the Indonesia Stock Exchange during the 2015-2019 period. It is hoped that this objective can contribute to the development of knowledge in the field of tax aggressiveness and can become reference material for further research, especially in studying variables relevant to tax aggressiveness in companies.

**METHOD STUDY**

This research focuses on Tax Aggressiveness which is influenced by Profitability, Liquidity, Capital Intensity, Solvency and Company Size in Mining Sector Companies Listed on the Indonesian Stock Exchange in 2015-2019. The independent variables consist of Profitability, Liquidity, Capital Intensity, Solvency and Company Size, while the dependent variable is Tax Aggressiveness. The data used are time series and cross section, obtained from financial reports of mining companies on the Indonesia Stock Exchange during that period. The classic assumption test was carried out to ensure data quality before panel data regression analysis. The panel data regression analysis method with multiple linear models is used to test the influence of the independent variable on the dependent variable. Chow test and Hausman test were carried out to select the appropriate model between common effect and fixed effect. Next, the F and R2 tests were used to evaluate the feasibility of the model, and the t test was carried out to partially test the significance of the influence of the independent variables. It is hoped that the research results will provide further understanding regarding the factors that influence tax aggressiveness in mining companies in Indonesia.

**RESULTS STUDY AND DISCUSSION**

A. Object Study

The population in this research are mining companies in Indonesia based IDX in the 2015-2019 period was 49 companies. Sample company study This consists from 21 company mining in period 2015-2019, with sampling using the Purposive Sampling technique. Data The research used is secondary data which is interpreted as panel data For variable dependent nor variable independent. Variable Which researched in study This is profitability, liquidity, capital intensity, solvency And size company. Variable the as variable independent Which will affects the dependent variable, namely tax aggressiveness. Source of data obtained from the Indonesian Stock Exchange via the website www.idx.co.id. As for the company Which researched on this research is presented in table 1.

<table>
<thead>
<tr>
<th>Table 1. Company Which Made Sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 ADRO  Adaro Energy Tbk.</td>
</tr>
<tr>
<td>2 BSSR  Baramulti Successsarana Tbk</td>
</tr>
<tr>
<td>3 BYAN  Parrot Resources Tbk</td>
</tr>
<tr>
<td>4 GOD   Dharma Henwa Tbk</td>
</tr>
<tr>
<td>5 DOID  Delta World Prosperous Tbk</td>
</tr>
<tr>
<td>6 DSSA  Diane Swastatica Sentosa Tbk</td>
</tr>
<tr>
<td>7 GEMS  Golden Energy Mines Tbk</td>
</tr>
<tr>
<td>8 HRUM  Fragrant Energy Tbk</td>
</tr>
<tr>
<td>9 ITMG  Indo Tambangraya Majestic Tbk</td>
</tr>
</tbody>
</table>
The Influence of Profitability, Liquidity, Capital Intensity, Solvency and Company Size on Tax Aggressiveness in Mining Sector Companies Listed on the Indonesian Stock Exchange for the 2015–2019 Period

<p>| | | | | | |</p>
<table>
<thead>
<tr>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>KKG</td>
<td>Resources Natural Indonesia Tbk</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>MBAP</td>
<td>Mitrabara Adiperdana Tbk</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>MYOH</td>
<td>Samindo Resources Tbk</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>PTBA</td>
<td>Hill Asam Tbk</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>TOBA</td>
<td>Toba Bara Prosperous Tbk</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>ELSA</td>
<td>Elnusa Tbk</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>ESSA</td>
<td>Sun Eka Mighty Tbk</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>MTFN</td>
<td>Capital Investment Tbk</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>RUIS</td>
<td>Radiant Main Interinsco Tbk</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>ANTM</td>
<td>Miscellaneous Mining Tbk</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>PSAB</td>
<td>J Resources Asia Pacific Tbk</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>ZINC</td>
<td>Kapuas Prime Coal Tbk</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Source: Data processed, 2021.*

Based on table 1 company Which made sample on study This There is 21 companies mining companies listed on the IDX mining the is Adaro Energy Tbk., Baramulti Successsarana Tbk, Parrot ResourcesTbk, Dharma Henwa Tbk, Delta World Prosperous Tbk, Diane Swastatica Sentosa Tbk, Golden Energy Mines Tbk, Harum Energy Tbk, Indo Tambangraya Megah Tbk, Resources Alam Indonesia Tbk, Mitrabara Adiperdana Tbk, Samindo Resources Tbk, Samindo Resources Tbk, Bukit Asam Tbk, Toba Bara Sejahtera Tbk, Elnusa Tbk, Surya Eka Perkasa Tbk, Capital Investment Tbk, Radiant Utama Interinsco Tbk, Miscellaneous Mining Tbk, J Resources Asia Pacific Tbk, Kapuas Prima Coal Tbk

B. Statistics Descriptive

According to Ghozali (2016:19) statistics descriptive give description or description of data as seen from the minimum, maximum and average values (mean), and standard deviation. For give description analysis descriptive following will be explained in table 4.2 as follows:

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ETR</td>
<td>ROA</td>
<td>LIQUIDITY</td>
<td>CAPITAL</td>
<td>DAR</td>
<td>SIZE</td>
</tr>
<tr>
<td>Mean</td>
<td>0.351324</td>
<td>0.120322</td>
<td>1.008967</td>
<td>0.880499</td>
<td>7.340209</td>
<td>20.34599</td>
</tr>
<tr>
<td>Median</td>
<td>0.300075</td>
<td>0.049438</td>
<td>1.492045</td>
<td>0.277219</td>
<td>0.425163</td>
<td>19.91807</td>
</tr>
<tr>
<td>Maximum</td>
<td>1.656978</td>
<td>3.933236</td>
<td>5.089394</td>
<td>9.259608</td>
<td>7.713811</td>
<td>28.13954</td>
</tr>
<tr>
<td>Minimum</td>
<td>0.000235</td>
<td>0.360805</td>
<td>0.002507</td>
<td>0.070568</td>
<td>0.000250</td>
<td>13.97964</td>
</tr>
<tr>
<td>Std. Dev.</td>
<td>0.235428</td>
<td>0.390233</td>
<td>0.228341</td>
<td>0.224821</td>
<td>7.529810</td>
<td>3.634104</td>
</tr>
<tr>
<td>Observations</td>
<td>105</td>
<td>105</td>
<td>105</td>
<td>105</td>
<td>105</td>
<td>105</td>
</tr>
</tbody>
</table>

*Source: Data processed by Eviews 9, 2022.*

Based on table 2 sample company study This consists from 21 mining companies in the period 2015-2019. Following are the results of data processing which researched in period 2015-2019, namely:

1. On variable Aggressiveness Tax or variable dependent (Y) show mark highest (Maximum) as big as 1.656978 with mark lowest (Minimum) as big as 0.000235 with mark average (Mean) as big as 0.351324 with standard deviation of 0.235428. This shows that the load average tax company on sample as big as 0.351324 or 35.1% on profit before tax. In this
case, the average value is greater than the standard deviation shows that there is no big enough gap from the lowest ETR and highest.

2. Variable profitability or variable independent (X1) Which be measured use ROA own mark highest (maximum) 3.933236 with mark lowest (minimum) 0.360805 and the average value (mean) is 0.120322 with a standard deviation of 0.390233. The data shows that average of the entire sample of mining sector companies studied on period 2015-2019 own ROA highest as big as 3.933236. Matter It shows the company's financial performance good with the more its height mark ROA Which obtained. So average profit companyThe sample obtained was 0.120322. In this case, the standard deviation is more A large average value indicates that there is a fairly large gap from ROA ratio Lowest and highest.

3. The liquidity variable (X2) has the highest (maximum) value of 5.089394 mark Lowest (minimum) 0.002507 with And mark average (mean) 1.008967 with a standard deviation of 0.228341. This data describes that average ratio liquidity Which owned company on asset fluent is amounting to 1.008967. This states that the company owns High liquidity shows the company is able to meet term debt in short, the highest score obtained was 5.089394. Standard deviation Which small from mark average signifies that No there is gap Which Enough big from the ratio liquidity Lowest And highest.

4. Capital Intensity (X3) has the highest (maximum) value of 9.259608 mark Lowest (minimum) as big as 0.070568 with And mark average (mean) 0.880499 with standard deviation as big as 0.224281. Matter This indicates that the capital intensity of the sample companies is average (mean) 0.880499. Standard deviation Which more small from mark average indicates that there is not a large enough gap in the ratio capital lowest intensity and highest.

5. Solvency (X4) has the highest (maximum) value of 7.713811 Lowest (minimum) as big as 0.000250 with And mark average (mean) 7.340209 with standard deviation as big as 0.224281. Matter This indicates that the capital intensity of the sample companies is average (mean) 7.340209. Standard deviation Which more small from mark average indicates that there is not a large enough gap in the ratio lowest solvency and highest.

6. Size Company (X5) own mark highest (maximum) 28.13954 as big as mark Lowest (minimum) as big as 13.97964 with And mark average (mean) 20.34599 with standard deviation as big as 3.634104. Matter This indicates that the capital intensity of the sample companies is average (mean) 20.34599. Standard deviation Which more small from mark average indicates that there is not a large enough gap in the ratio Size Company lowest and highest.

C. Analysis Regression Data Panel

1. Election Model Regression Data Panel

Panel data regression can be carried out by testing three analysis models, namely common, fixed, and random effects. Each model has advantages and their respective shortcomings. Model selection depends on its assumptions used researcher And fulfillment terms processing data statistics Which Correct, so that it can be accounted for statistically. Therefore first - tama Which must done is choose model Which appropriate from third model WhichThere is that is:

2. Test Chow

Test Chow is testing For determine between model common effect or fixed effects are more appropriate to use in estimating panel data. Hypothesis in Chow test in research is as follows:
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a. If probability chi-square < 0.05 so Which chosen is fixed model
b. common model is selected

If from results test the determined model Which common effect used, so need do test Lagrange Multipliers Test (LM-Test) For determine between model common with random. However if from results test Chow determine model fixed effect Which used, so need do test advanced that is test hausman for determine model fixed or random Which used.

Table 3. Results Test Chow

<table>
<thead>
<tr>
<th>Test cross-section fixed effects</th>
<th>Statistics</th>
<th>df</th>
<th>Prob.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cross-section F</td>
<td>2.153764</td>
<td>20.79</td>
<td>0.0087</td>
</tr>
<tr>
<td>Cross-section Chi-square</td>
<td>45.694960</td>
<td>20</td>
<td>0.0009</td>
</tr>
</tbody>
</table>

Source: Data is processed Eviews 9, 2022.

The results in table 3 show the probability of the chi-square cross-section of 0.0009 is lower than 0.05. So according to the decision criteria then on model This use model fixed. Because on test Chow Which chosen use model with Fixed Effects Model (FEM).

3. Test Hausman

Test hausman is testing Which used For choose approach best between model approach Random Effect Model (BRAKE) with Fixed Effect Model (FEM) in estimate data panel. Base taking decision as following:
a. If the probability value for the random cross section is > a significant value of 0.05 so H0 is accepted, Random Effect Model (REM).
b. If the probability value for the random cross section is <0.05 significant value so H0 is rejected, Fixed Effect Models (FEM).

Table 4. Results Test Hausman

<table>
<thead>
<tr>
<th>Correlated Random Effects - Hausman Test</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equation: CHOW</td>
</tr>
<tr>
<td>Test cross-section random eff</td>
</tr>
<tr>
<td>Test Summary</td>
</tr>
<tr>
<td>Cross-section random</td>
</tr>
</tbody>
</table>

Source: Data processed Eviews 9, 2022.

On results table 4 show mark probability cross-section random as big as 0.0345 more low from 0.05, It means on results test hausman choose use model with Fixed Effects Model (FEM).

D. Test Assumption Classic

1. Test Normality

Test normality aim For test is model regression variable dependent And variable independent distribute normal or No. Model Which Good is model Which own distribution data Which normal. For test normality data use eviews There is two method, that is with use
histogram And Jarque fallow test. Jarque-bera is a statistical test to find out whether the data normally distributed or not. According to Gujarati (2013) detection by seeing Jarque Bera which is asymptotic (large sample and based on residuals Ordinary Least Square). Test this by looking at the probability of Jarque Bera (JB) as following:

a. When probability > 0.05 then distributed data normal
b. When probability < 0.05 then the data is not normally distributed.

In Figure 1 you can see the Jarque-bera value of 2.217732 with probability value 0.329933. So it can be concluded that the model in this research is distribute normal, because probability value 0.329933 more big than 0.05.

2. Autocorrelation Test

The autocorrelation test is the relationship between members of a series of observations Which sorted based on time (data time series) or place (data cross section) (Gujarati, 2013). A good regression model is a regression that is free from autocorrelation. False one test which can used for detect exists autocorrelation is the Breusch Godfrey test or what is called the Lagrange Multiplier. If the probability value is > α = 5%, it means that there is no autocorrelation. On the contrary mark probability < α = 5% means autocorrelation occurs.

Based on the results in Table 5, you can see the probability chi-square value (2) of 0.1574 is greater than 0.05. This means that the regression model used No autocorrelation occurs.

3. Heteroscedasticity Test

Test heteroscedasticity aim for test is in model regression there is inequality of variance from the residuals of one observation to another other. If the variance from the
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residual of one observation to another observation is constant, then called homoscedasticity. And if variance is No constant or fickle called with Heteroscedasticity or Model regression Which Good is Homoscedasticity or heteroscedasticity does not occur. This test is carried out with the Glejser test, namely regressing each independent variable with absolute residual as the dependent variable. The residual is the difference between the values observation with mark prediction, whereas absolutely is mark absolute. Test Glejser used For regress mark absolutely residuals to variable independent. If results level trust test Glejser > 0.05 so No contained heteroscedasticity.

Table 6. Results Test Heteroscedasticity Glacier

<table>
<thead>
<tr>
<th>F-statistic</th>
<th>3.780076</th>
<th>Prob. F(6.45)</th>
<th>0.061439</th>
</tr>
</thead>
<tbody>
<tr>
<td>Obs*R-squared</td>
<td>0.544674</td>
<td>Prob. Chi-Square(6)</td>
<td>0.092971</td>
</tr>
<tr>
<td>Adjusted R-squared</td>
<td>0.400583</td>
<td>Prob. Chi-Square(6)</td>
<td>0.147729</td>
</tr>
</tbody>
</table>

Source: Data processed Eviews 9, 2022.

In table 6 you can see the value of Prob. Chi-Square(6) from Obs*R-Squared of 0.092971 is greater than 0.05. So it can be concluded from this model No heteroscedasticity occurs.

4. Multicollinearity Test

Testing This useful For know is model regression found exists correlation between variable free (independent). Model Which Good is a model in which there is no correlation between the independent variables. According to Gujarati (2013), if the correlation coefficient between independent variables is > 0.8 then it can be concluded that the model suffers from multicollinearity problems. In contrast, the correlation coefficient <0.8 so free model from multicollinearity.

Table 7. Results Test Multicollinearity

<table>
<thead>
<tr>
<th>ROA</th>
<th>LIQUIDITY</th>
<th>CAPITAL</th>
<th>DAR</th>
<th>SIZE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,000000</td>
<td>-0.041773</td>
<td>-0.016148</td>
<td>-0.025687</td>
<td>0.115571</td>
</tr>
<tr>
<td>LIQUIDITY</td>
<td>1,000000</td>
<td>-0.013175</td>
<td>-0.013830</td>
<td>-0.062496</td>
</tr>
<tr>
<td>CAPIN</td>
<td>-0.016148</td>
<td>1,000000</td>
<td>-0.009615</td>
<td>0.008101</td>
</tr>
<tr>
<td>DAR</td>
<td>-0.025687</td>
<td>-0.013830</td>
<td>1,000000</td>
<td>0.190463</td>
</tr>
<tr>
<td>SIZE</td>
<td>0.115571</td>
<td>-0.062496</td>
<td>0.008101</td>
<td>1.000000</td>
</tr>
</tbody>
</table>

Source: Data processed Eviews 9, 2022.

Based on the results in table 7, all correlations between variables can be seen independent No There is Which own mark more from 0.8. It means on model regression This No happen multicollinearity or in model This No there is correlation between variable independent.

E. Analysis Data Regression Panel

On regression data panel has determined use model fixed, so formula on fixed model as following:

\[ Y_{it} = \alpha + \beta_1X_1 + \beta_1X_2 + \beta_1X_3 + \beta_1X_4 + \beta_1X_5 + \epsilon \]
Information:

\( Y = \text{Tax Aggressiveness (ETR)} \)
\( \alpha = \text{Constant} \)
\( \beta_1 - \beta_4 = \text{Coefficient Regression} \)
\( X_1 = \text{Profitability (ROA)} \)
\( X_2 = \text{Liquidity (LIQ)} \)
\( X_3 = \text{Capital Intensity (CAPIN)} \)
\( X_4 = \text{Solvency (DAR)} \)
\( X_5 = \text{Size Company (SIZE)} \)
\( e = \text{standard error} \)

Table 8. Results Analysis Regression Data Panel Fixed Model

<table>
<thead>
<tr>
<th>Variables</th>
<th>Coefficient</th>
<th>Std. Error</th>
<th>t-Statistics</th>
<th>Prob.</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>0.498969</td>
<td>0.361165</td>
<td>1.881554</td>
<td>0.0000</td>
</tr>
<tr>
<td>ROA</td>
<td>-0.026591</td>
<td>0.027406</td>
<td>1.970266</td>
<td>0.0015</td>
</tr>
<tr>
<td>LIQUIDITY</td>
<td>-5.454705</td>
<td>4.215605</td>
<td>2.294897</td>
<td>0.0117</td>
</tr>
<tr>
<td>CAPIN</td>
<td>7.128810</td>
<td>4.533910</td>
<td>1.873700</td>
<td>0.0021</td>
</tr>
<tr>
<td>DAR</td>
<td>4.187214</td>
<td>1.750913</td>
<td>2.238608</td>
<td>0.0302</td>
</tr>
<tr>
<td>SIZE</td>
<td>-0.007340</td>
<td>0.017692</td>
<td>3.414852</td>
<td>0.0024</td>
</tr>
</tbody>
</table>

Source: Data processed Eviews 9, 2022.

\( Y_{it} = 0.498969 - 0.026591 - 5.454705 + 7.128810 + 4.187214 - 0.007340 + e_{it} \)

Equality regression data panel the can explained as following:

1. 0.498969 means that it states Profitability, Liquidity, Capital Intensity, Solvency and Company Size do not change (constant), so Aggressiveness Tax is as big as 0.498969 with prob. significant
2. -0.026591 It means is every change (enhancement) 10 points percentage ROA will result change (decrease) ETR as big as 26 percentage points.
3. -5.454705 means every change (increase) of 10 percentage points Liquidity will result change (decrease) ETR as big as 54.54 percentage points.
4. 7.128810 means every change (increase) 10 percentage points Capital Intensity will result in changes (increases) in ETR as big as 71.28 percentage points
5. 4.187214 means every change (increase) 10 percentage points DAR will result in a change (increase) in ETR of 41.87 points percentage
6. -0.007340 means every change (increase) of 10 percentage points SIZE will result in a change (decrease) in ETR of 0.073 points percentage
F. Test Hypothesis

1. Test Partial (Test t)

The t test is used to partially test the influence of independent variables to variable dependent. Testing this done with see mark the probability. Based on the partial test results (t test) obtained in table 4.4 is known that mark t count on variable profitability worth as big as 1.970266, the liquidity variable has a value of 2.294897, the capital intensity variable has a value amounting to 1.873700, the solvency variable has a value of 2.238608, and the company size has a value of 3.414852, and for t table a value of 1.75305. Thus, the interpretation of the results of data calculations obtained in table above as follows:

a. Results Test Hypothesis First (H1)

The profitability variable or independent variable has a calculated t value as big as 1.970266 with mark t table as big as 1.75305, so mark t count more greater than the t table value (1.970266 > 1.75305). Whereas for mark significance variable profitability as big as 0.0015 with mark α 0.05 so the significance value is smaller than the α value (0.0015 < 0.05). So that it can concluded that H 1 accepted, so stated variable profitability influential in a way significant to aggressiveness.

b. Results Test Hypothesis Second (H2)

The liquidity variable or independent variable has a calculated t value of 2.294897 with a t table value of 1.75305, then the calculated t value is greater compared to the t table value (2.294897 > 1.75305). Meanwhile, for the value The significance of the liquidity variable is 0.0117 with an α value of 0.05, so the value significance more small from mark α (0, 0.0117 < 0.05). So that can concluded that H 2 accepted, so stated variable liquidity influential in a way significant to tax aggressiveness.

c. Third Hypothesis Test Results (H3)

capacity intensity variable or independent variable has a calculated t value as big as 1.873700 with mark t table as big as 1.75305, so mark t count more big than with mark t table (1.873700 > 1.75305). Whereas For mark significance variable capacity intensity variable is 0.0021 with an α value of 0.05, so mark significance smaller from mark α (0.0021 < 0.05). So that can concluded that H 3 accepted, then it is declared a capital intensity variable influential in a way significant impact on tax aggressiveness.

d. Fourth Hypothesis Test Results (H4)

Variable solvency or variable independent own mark t count as big as 2.238608 with mark t table as big as 1.75305, so mark t count more big than with mark t table (2.238608 > 1.75305). Whereas For mark significance variable solvency as big as 0,0302 with mark α 0.05, so mark significance more small from mark α (0, 0.0302 < 0.05). So that can concluded if H 4 is accepted, it is stated that the solvency variable has an influence significant to tax aggressiveness.

e. Fifth Hypothesis Test Results (H5)

Variable size company or variable independent own mark t calculated as 3.414852 with a t table value of 1.75305, then the t value count more big than with mark t table (3.414852 > 1.75305). Meanwhile, the significance value of the company size variable is 0.0024 with an α value of 0.05, the significance value is smaller than the α value (0.0024 < 0.05). So that can concluded that H 5 accepted, so stated The company size variable has a significant effect on aggressiveness tax.
2. Test Appropriateness (Test Statistics F)
   The F test is used to show whether all independent variables are included in the model have a joint influence on variable dependent (Ghozali, 2011). If analysis use test F show that all variable independent in a way simultaneous is explainer which is significant for the dependent variable.
   a. If mark probability > 0.05 significance (Sig > 0.05) And F count < F table, then the independent variables are simultaneous or together No effect on the dependent variable.
   b. If mark probability < 0.05 significance (Sig < 0.05) And F count > F table, then the independent variables are simultaneous or together influential to variables dependent.
   Based on the results of the feasibility test (F test) obtained in table 4.4, you can it is known that the calculated F value is 9.036555. In this research To analyze the F test, an F table value is needed, the calculation is in depth know F table to be used in the Test F.
   3. Coefficient Determination (R²)
   The coefficient of determination (R²) is used to determine the percentage of variables independent in a way together can explain variable dependent. Mark the coefficient of determination is between zero and one. In this research for analyzing the calculations, as follows:
   \[\text{K.D} = \text{Adjusted R-squared} \times 100\% = 0.740910 \times 100\% = 74.09\%\]

   Refer on table 9 show mark R-squared 0.740910, number This will converted into percent form, which means the percentage contribution of the influence of the variable independent to variable dependent. So variable Independent on study This explain as big as 74.09% to variation variable Aggressiveness Tax. Whereas the rest 25.91% affected by variables other Which No measured in this regression model, other variables may be influencing variable Aggressiveness Tax like profitability, liquidity, capital intensity, solvency and company size

Discussion And Summary Results Study
A. Results Test Hypothesis First (H1)
   The significance value of the profitability variable is 0.0015 with a value of \(\alpha\) 0.05, so mark significance more small from mark \(\alpha\) (0.0015 < 0.05). So it can be concluded that H1 is accepted, so it is declared a variable profitability positive influence significant to aggressiveness tax.
   The results of this research are in line with research conducted by Andhari & Sukartha (2017) disclose that profitability influential positive on aggressiveness tax. Matter This show the more big company obtain profit, so company the more aggressive in do action avoidance tax in a way aggressive on obligation taxation. Likewise, also with the research researched by Ayem & Setyadi (2019) that there is a significant influence between profitability to aggressiveness tax. And with say other when company experience condition profit Which tall with factor other will considered stable, then the more tend tall company For do planninglower profit At the moment lead to period Which will come.

B. Results Test Hypothesis Second (H2)
   The significance value of the liquidity variable is 0.0117 with a value of \(\alpha\) 0.05, so mark significance more small from mark \(\alpha\) (0.0117 < 0.05). So it can be concluded that H 2 is accepted, so it is stated that the liquidity variable has a significant positive effect on tax aggressiveness.
   The results of this research are in line with research conducted by Fadli (2016) which
The Influence of Profitability, Liquidity, Capital Intensity, Solvency and Company Size on Tax Aggressiveness in Mining Sector Companies Listed on the Indonesian Stock Exchange for the 2015–2019 Period indicates that liquidity influential positive significant impact on corporate tax aggressiveness. Increasingly companies liquid in meeting its current debts, the level of tax aggressiveness the company will decrease. This provides evidence of its occurrence. The strong influence of company liquidity on tax aggressiveness. With say other that he did behavior tax aggressiveness because companies prefer cash flow compared must pay high taxes.

C. Results Test Hypothesis Third (H3)
Mark significance variable capacity intensity as big as 0.0021 with mark α 0.05, so mark significance more smaller than the α value (0.0021 < 0.05). So it can be concluded that H3 is accepted, so it is stated that the capacity intensity variable has a significant positive effect on tax aggressiveness.

The results of this research are in line with research conducted by Yuliana & Wahyudi (2018) that capital intensity has an effect positive significant to aggressiveness tax. With big ownership capital company in fulfilling its operational activities and asset investment, it will the more congested operational his company in increase profit as big a company as possible. Because, with high company profits This could result in a high tax burden companies to increasingly take tax aggressive actions in effort minimize big burden tax. Matter this states that the more tall capital intensity so the more increase tax aggressiveness in a way significant.

D. Results Test Hypothesis Fourth (H4)
The significance value of the solvency variable is 0.0302 with an α value of 0.05, so the significance value is smaller than the α value (0.0302 < 0.05). So it can be concluded that H4 is accepted, so it is stated that the solvency variable has a significant positive effect on tax aggressiveness.

Study Which done by Suyatno And Purwanto (2016) state that solvency influential positive significant to tax aggressiveness. This is based on the use of debt used company For fulfil need operational And investment company. The amount of debt will give rise to a fixed expense called with interest charges that must be paid by the company. Interest expense arise will become subtraction profit clean company Which will reduce payment tax so that reach profit Which maximum.

E. Results Test Hypothesis Fourth (H5)
The significance value of the company size variable is 0.0024 with α value is 0.05, then the significance value is smaller than the α value (0.0024 < 0.05). So it can be concluded that H5 is accepted, so it is stated that the company size variable has a significant positive effect on tax aggressiveness.

The results of this research are in line with research conducted by Fahrani et al., (2017) which states that company size has a positive effect on significant to aggressiveness tax. Matter This based from big ownership on total asset company. Asset is part from activity operational company as matter This give attention government And investors For the more add trust towards the company. So that, the more big size company so will the more tax aggressiveness is also great company.

F. Simultaneous influence (together) of Profitability, Liquidity, Capital Intensity, Solvency And Size Company To Aggressiveness Tax
The hypothesis tested proves that it is statistically obtained. The calculated F value is 9.036555 with the F table value is 2.07. This indicates that the calculated F is greater than the table F (9.036555 > 2.07). Meanwhile, the significance value of the F test is 0.000, which indicates the significance value of the f test is smaller than 0.05 (0.000 < 0.05). So the
results of the f test state that together or simultaneously the independent variables (X) are in the form of variables profitability, liquidity, capital intensity, solvency and size company influential in a way significant to variable dependent (Y) ie variable aggressiveness tax.

CONCLUSION

This research evaluates the influence of Profitability, Liquidity, Capital Intensity, Solvency and Company Size on Tax Aggressiveness in Mining Sector Companies on the Indonesia Stock Exchange for the 2015-2019 period with 21 companies as samples. The test results show that Profitability, Liquidity, Capital Intensity, Solvency, and Company Size have a positive and significant influence on Tax Aggressiveness. In particular, high profits, good liquidity, high capital intensity, high solvency, and large company size encourage mining companies to be more aggressive in avoiding tax obligations. These findings are consistent with previous research and provide insight into the factors that influence corporate tax policy in the mining sector.

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