

# Hubungan Profitabilitas dan Likuiditas dan Agresivitas Pajak: Studi Perusahaan Manufaktur Terdaftar di BEI Sebelum dan Saat Pandemi COVID-19 = Relationship between Profitability and Liquidity and Tax Aggressiveness: Study of Manufacturing Companies Listed on the IDX Before and During the COVID-19 Pandemic

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## Abstrak

Di masa pandemi COVID-19, sebagian besar perusahaan di sektor industri manufaktur mengalami penurunan omzet penjualan dan kesulitan keuangan akibat pembatasan sosial, terganggunya rantai pasok global, dan penurunan permintaan. Untuk meningkatkan aktivitas perekonomian dan membantu perusahaan yang terdampak pandemi COVID-19, pemerintah telah menerapkan kebijakan insentif perpajakan bagi perusahaan. Penelitian ini bertujuan untuk menganalisis perbedaan hubungan profitabilitas dan likuiditas terhadap agresivitas pajak antara sebelum pandemi COVID-19 dengan saat pandemi COVID-19. Metode penelitian yang digunakan dalam penelitian ini adalah metode regresi linear berganda dengan data sekunder, yakni data laporan keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2016 hingga tahun 2020. Penentuan sampel penelitian dilakukan menggunakan metode purposive sampling dan memperoleh sampel sebanyak 78 (tujuh puluh delapan) perusahaan manufaktur yang terdaftar di BEI berdasarkan kriteria tertentu. Hasil penelitian menunjukkan bahwa (1) terdapat perbedaan signifikan antara hubungan profitabilitas dan agresivitas pajak di periode sebelum dan sesudah pandemi COVID-19 pada perusahaan industri terdaftar di BEI; dan (2) tidak terdapat perbedaan signifikan antara hubungan likuiditas dan agresivitas pajak di periode sebelum dan sesudah pandemi COVID-19 pada perusahaan industri terdaftar di BEI.

....During the COVID-19 pandemic, most companies in the manufacturing industry sector experienced a drastic decline in sales turnover and financial difficulties because of social restrictions, disruption of global supply chains, and decreased demand. To increase economic activity and help companies affected by the COVID-19 pandemic, the government has implemented a tax incentive policy for companies. This study aims to analyze the differences in the relationship between profitability and liquidity on tax aggressiveness before the COVID-19 pandemic and during the COVID-19 pandemic. The research method used in this study is a multiple linear regression with secondary data, which is data on the financial statements of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2016 to 2020. The research samples are chosen using the purposive sampling method and obtained a sample of 78 (seventy eight) manufacturing companies listed on the IDX based on certain criteria. The results of the study show that (1) there is a significant difference between the relationship between profitability and tax aggressiveness in the period before and after the COVID-19 pandemic in industrial companies listed on the IDX; and (2) there is no significant difference between the relationship between liquidity and tax aggressiveness in the period before and after the COVID-19 pandemic in industrial companies listed on the IDX.