

## Analisis Hubungan Agresivitas Pajak dan Volatilitas Idiosinkratik = The Analysis of Tax Aggressiveness and Idiosyncratic Volatility Correlation

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### Abstrak

Penelitian ini bertujuan untuk mengidentifikasi hubungan antara agresivitas pajak dan volatilitas idiosinkratik. Analisis dilakukan terhadap perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dengan periode observasi 2016-2019. Penelitian ini menggunakan metode purposive sampling, dengan data perusahaan terpilih sebanyak 64 sehingga diperoleh 256 observasi. Hasil penelitian menunjukkan bahwa agresivitas pajak dan volatilitas idiosinkratik memiliki hubungan positif.

.....This study aims to identify the correlation of tax aggressiveness and idiosyncratic volatility. The sample used in this study were manufacturing companies listed on Indonesia Stock Exchange (IDX) over the 2016-2019 observation period. The study used the method of purposive sampling with 64 selected companies resulting in 244 firm-years. The result indicated that tax aggressiveness has a positive correlation with idiosyncratic volatility.