

ABSTRACT

Tax is a mandatory contribution of Indonesian citizens who are mandatory and used to the need for the state to pay public expenditures. Therefore, taxes are one of the country's greatest concerns and their contributions are urgently needed. However, for a company, tax is a burden that tends to be avoided by committing tax aggressiveness. Tax aggressiveness is the planning of taxation in the company to reduce the amount of tax it charges. Some factors that affect tax aggressiveness are deferred tax expense, advertising expense, and market competition.

This study aims to analyze deferred tax expense, advertising expense, market competition and tax aggressiveness. The analysis conducted in this study was conducted simultaneously and partially on the influence of deferred tax expense, advertising expense, and market competition on tax aggressiveness in proceeds foods sub sector companies listed on the Indonesia Stock Exchange for the period 2016-2021.

In this study, the population used consisted of 19 processed food sub-sector companies listed on the Indonesia Stock Exchange for the period 2016-2021 and obtained a sample of 42 samples from the results using descriptive analysis and panel data regression analysis with the E-Views 12 Student software. Versions. The analytical model used in this research is descriptive statistical analysis and multiple regression analysis.

From the results of descriptive analysis and panel data regression, it can be that deferred tax expense, advertising expense, and market competition have a simultaneous effect on tax aggressiveness. Partially, deferred tax expense has a negative effect on tax aggressiveness, advertising expense has no effect on tax aggressiveness, and market competition has a positive effect on tax aggressiveness.

Based on the results of the study, it is hoped that it can provide information for further researchers and provide an overview for investors regarding the factors that influence the level of tax aggressiveness in decision making.

Keywords: *Advertising Expense, Deferred Taz Expense, Market Competition, Tax Aggressiveness*