

ABSTRACT

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THE INFLUENCE OF CURRENT RATIO, RETURN ON ASSET, AND INSTITUTIONAL OWNERSHIP TOWARDS TAX AVOIDANCE OF BASIC INDUSTRY AND CHEMICAL COMPANIES LISTED IN INDONESIA STOCK EXCHANGE IN PERIOD OF 2015 – 2017

(xiv + 106 pages; 5 figures; 17 tables; 7 appendixes)

The purpose of this research is to know and analyze the influence of current ratio, return on asset, and institutional ownership towards tax avoidance. This study is conducted through quantitative approach. Secondary data of this research is using annual financial statement of Basic Industry and Chemical Companies registered in Indonesia Stock Exchange in period of 2015 – 2017, which is obtained from www.idx.co.id. The basis in determining the samples is using purposive sampling following several criteria that have been decided by writer. The total population in this research is 69 companies and sample is 26 companies, which results in total of 78 data samples from three years of observation. Data processing is using Statistical Product and Service Solution for Windows version 25 (SPSS version 25) and Microsoft Excel. The analysis method of this study is carried out with statistic descriptive test, classical assumption test, multiple regression analysis, partial T test, simultaneous F test, and coefficient of determination test.

Based on the research result of multiple regression analysis, simultaneous F test, and partial T test, it came into conclusion that current ratio and institutional ownership do not have significant influence towards tax avoidance partially in basic industry and chemical companies registered in Indonesia Stock Exchange. Meanwhile, return on asset has direct significant influence towards tax avoidance partially. Furthermore, current ratio, return on asset, and institutional ownership have simultaneous significant influence towards tax avoidance in basic industry and chemical companies registered in Indonesia Stock Exchange.

Keywords: Current ratio, return on asset, institutional ownership, tax avoidance

References: 52

ABSTRAK

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***PENGARUH RASIO LANCAR, RETURN ON ASSET, DAN KEPEMILIKAN
INSTITUSIONAL TERHADAP PENGHINDARAN PAJAK PADA
PERUSAHAAN INDUSTRI DASAR DAN KIMIA YANG TERDAFTAR DI
BURSA EFEK INDONESIA TAHUN 2015 – 2017***

(xiv + 106 halaman; 5 gambar; 17 tabel; 7 lampiran)

Penelitian ilmiah ini bertujuan untuk mengetahui dan menganalisis pengaruh dari rasio lancar, return on asset, dan kepemilikan institusional terhadap penghindaran pajak. Penelitian ini dilakukan dengan menggunakan pendekatan kuantitatif dan memanfaatkan data sekunder berupa laporan keuangan tahunan Perusahaan Industri Dasar dan Kimia yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015 - 2017, yang diperoleh dari www.idx.co.id. Pengambilan sampel menggunakan teknik purposive sampling berdasarkan kriteria yang telah ditetapkan oleh penulis. Total populasi dalam penelitian ini sebanyak 69 perusahaan dan sampel sebanyak 26 perusahaan, yang menghasilkan total sebanyak 78 data sampel dari tiga tahun pengamatan. Pengolahan data menggunakan Statistical Product and Service Solution untuk Windows versi 25 (SPSS versi 25) dan Microsoft Excel. Metode analisis penelitian ini menggunakan uji statistik deskriptif, uji asumsi klasik, analisis regresi berganda, uji parsial (uji T), uji simultan (uji F), dan koefisien determinasi.

Berdasarkan hasil penelitian analisis regresi berganda, uji simultan (uji F), dan uji parsial (uji T), dapat disimpulkan bahwa rasio lancar dan kepemilikan institusional tidak memiliki pengaruh yang signifikan secara parsial terhadap penghindaran pajak pada perusahaan industri dasar dan kimia. Sementara itu, return on asset memiliki pengaruh signifikan secara langsung terhadap penghindaran pajak secara parsial. Selanjutnya, rasio lancar, return on asset, dan kepemilikan institusional memiliki pengaruh signifikan secara simultan terhadap penghindaran pajak pada perusahaan industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia.

Kata kunci: Rasio lancar, return on asset, kepemilikan institusional, penghindaran pajak

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