

ABSTRACT

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THE IMPACT OF CAPITAL STRUCTURE, PROFITABILITY AND OPERATIONAL FEE TOWARD CORPORATE INCOME TAX PAYABLE IN INFRASTRUCTURE, UTILITIES AND TRANSPORTATION COMPANIES THAT LISTED IN INDONESIA STOCK EXCHANGE

(xv + 80 pages; 4 figures; 18 tables; 9 appendixes)

This research is aimed to analyze some factors that have impact toward the corporate income tax payable. The independent variables that are used in this research are Capital Structure (LDAR), Profitability (GPM), and Operational Fee while the dependent variable is Corporate Income Tax Payable.

The population of this research is the Infrastructure, Utilities and Transportation Companies that listed in Indonesia Stock Exchange (IDX) in the period of 2015-2019 which are 83 companies. The sampling technique that is used in this research is criteria purposive sampling which resulted into 16 samples. Several statistical tests that are conducted as the data analysis method in this research are descriptive statistics analysis, classical assumption test, multiple linear regression analysis, and hypothesis test that processed by SPSS 25 program.

The result of this research shows that the capital structure (LDAR) does not have significant effect toward the corporate income tax payable. Meanwhile, profitability (GPM) has positive effect and significant toward the corporate income tax payable, Operational Fee has positive effect and significant toward the corporate income tax payable. Finally, capital structure (LDAR), Profitability (GPM), and Operational Fee simultaneously have significant effect toward the corporate income tax payable.

Keywords: Capital Structure (LDAR), Profitability (GPM), Operational Fee, Corporate Income Tax Payable

References: 31 (2006-2020)

ABSTRAK

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(xv + 80 halaman; 4 gambar; 18 tabel; 9 lampiran)

Penelitian ini bertujuan untuk menganalisis beberapa faktor yang berpengaruh terhadap pajak penghasilan badan terutang. Variabel independen yang digunakan dalam penelitian ini adalah Struktur Modal (LDAR), Profitabilitas (GPM), dan Biaya Operasional sedangkan variabel dependennya adalah Pajak Penghasilan Badan Terutang.

Populasi dalam penelitian ini adalah Perusahaan Infrastruktur, Utilitas, dan Transportasi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019 yang berjumlah 83 perusahaan. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah criteria purposive sampling yang menghasilkan 16 sampel. Beberapa uji statistik yang dilakukan sebagai metode analisis data dalam penelitian ini adalah analisis deskriptif statistik, uji asumsi klasik, analisis regresi linier berganda, dan uji hipotesis yang diolah dengan program SPSS 25.

Hasil penelitian menunjukkan bahwa struktur modal (LDAR) tidak berpengaruh signifikan terhadap pajak penghasilan badan terutang. Sedangkan profitabilitas (GPM) berpengaruh positif dan signifikan terhadap pajak penghasilan badan terutang, Biaya Operasional berpengaruh positif dan signifikan terhadap pajak penghasilan badan terutang. Struktur modal (LDAR), Profitabilitas (GPM), dan Biaya Operasional secara simultan berpengaruh signifikan terhadap pajak penghasilan badan terutang.

Kata Kunci: *Struktur modal (LDAR), Profitabilitas (GPM), Biaya Operational, Pajak Penghasilan Badan Terutang*

Referensi: 31 (2006-2020)