ABSTRACT

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THE EFFECT OF RETURN ON ASSETS, SALES GROWTH, AND CAPITAL INTENSITY TOWARD TAX AVOIDANCE OF MINING COMPANIES THAT ARE LISTED AT INDONESIA STOCK EXCHANGE

(xvii+77 pages; 4 figures; 10 tables; 9 appendixes)

The purpose of this study is to determine and analyze the influence of return on assets, sales growth, and capital intensity of mining companies listed at the Indonesia Stock Exchange for the period 2015-2019. By using the purposive sampling method, 9 mining sector companies are chosen as research samples resulting in a total of 45 data. The data analysis method is using multiple linear regressions that are through Statistical Product and Service Solutions 25 (SPSS 25).

The result of this study reveals that return on asset and capital intensity has a significant effect towards tax avoidance partially. In contrast, sales growth has no significant effect towards tax avoidance partially. The return on assets, sales growth, and capital intensity has a significant influence toward tax avoidance simultaneously.

Keywords: Return on Asset Ratio, Sales Growth Ratio, Capital Intensity Ratio, Effective Tax Rate, Mining Industry

References: 42 (2012-2020)

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(xvii+77 halaman; 4 gambar; 10 tabel; 9 lampiran)

Tujuan penelitian ini adalah untuk mengetahui dan menganalisis pengaruh return on asset, pertumbuhan penjualan dan intensitas modal pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia pada periode 2015-2019. Dengan menggunakan metode purposive sampling, dipilih 9 perusahaan sektor pertambangan sebagai sampel penelitian sehingga diperoleh total 45 data. Metode analisis data menggunakan regresi linier berganda yaitu melalui Statistical Product and Service Solutions 25 (SPSS 25).

Hasil penelitian menunjukkan bahwa return on asset dan intensitas modal berpengaruh signifikan terhadap penghindaran pajak secara parsial. Sedangkan pertumbuhan penjualan berpengaruh tidak signifikan secara parsial terhadap penghindaran pajak. Return on Asset, Pertumbuhan Penjualan dan Intensitas Modal berpengaruh signifikan terhadap Penghindaran Pajak secara simultan.

Kata Kunci: Rasio Return on Asset, Rasio Pertumbuhan Penjualan, Rasio Intensitas Modal, Tarif Pajak Efektif, Industri Pertambangan

Referensi: 42 (2012-2020)