

ABSTRACT

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THE IMPACT OF COMPANY SIZE, PROFITABILITY AND LIQUIDITY TOWARD TAX AVOIDANCE IN WHOLESALE COMPANIES LISTED AT INDONESIA STOCK EXCHANGE

(xv + 74 pages; 5 figures; 14 tables; 17 appendices)

The study is conducted to assess the impact of company size, profitability and liquidity on tax avoidance. It is analyzed on wholesale (durable and non-durable) companies in Indonesia Stock Exchange during 2015-2019.

The technique in determining the sample research is purposive sampling. The multiple linear regression is implemented in order to determine the impact of independent variable on dependent variable. Source of information is from financial statement of the company. The population of study is wholesale (durable and non-durable) companies listed at Indonesia Stock Exchange.

In this study, the conclusions can be determined that the the company size does not have impact partially on tax avoidance at wholesale companies in the Indonesia Stock Exchange. The profitability has impact partially on tax avoidance at wholesale companies in the Indonesia Stock Exchange. the liquidity has impact partially on tax avoidance at wholesale companies in the Indonesia Stock Exchange. The company size, profitability and liquidity have significant impact simultaneously on the level of tax avoidance at wholesale companies in the Indonesia Stock Exchange.

Keywords : Company Size, Profitability, Liquidity and Tax Avoidance.

References : 37 (2017-2021)

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(xv + 74 halaman; 5 gambar; 14 tabel; 17 lampiran)

Penelitian dilakukan untuk menilai pengaruh ukuran perusahaan, profitabilitas dan likuiditas terhadap penghindaran pajak. Hal ini dianalisis pada perusahaan perdagangan besar (tahan dan tidak tahan lama) di Bursa Efek Indonesia selama tahun 2015-2019.

Teknik penentuan sampel penelitian adalah purposive sampling. Regresi linier berganda dilakukan untuk mengetahui pengaruh variabel bebas terhadap variabel terikat. Sumber informasi berasal dari laporan keuangan perusahaan. Populasi penelitian ini adalah perusahaan perdagangan besar (tahan lama dan tidak tahan lama) yang terdaftar di Bursa Efek Indonesia.

Dalam penelitian ini, dapat ditentukan kesimpulan bahwa ukuran perusahaan tidak berpengaruh secara parsial terhadap penghindaran pajak pada perusahaan perdagangan besar di Bursa Efek Indonesia. Profitabilitas berpengaruh secara parsial terhadap penghindaran pajak pada perusahaan perdagangan besar di Bursa Efek Indonesia. Likuiditas secara parsial berpengaruh terhadap penghindaran pajak pada perusahaan perdagangan besar di Bursa Efek Indonesia. Ukuran perusahaan, profitabilitas dan likuiditas berpengaruh signifikan secara simultan terhadap tingkat penghindaran pajak pada perusahaan perdagangan besar di Bursa Efek Indonesia.

Kata Kunci : Ukuran Perusahaan, Profitabilitas, Likuiditas dan Penghindaran Pajak.

Referensi : 37 (2017-2021)