

ABSTRACT

JVELIN DENIO

03012170066

THE INFLUENCE OF CAPITAL INTENSITY, LEVERAGE AND LIQUIDITY TOWARD TAX AGGRESSIVENESS IN TOURISM, RESTAURANT AND HOTEL COMPANIES LISTED ON INDONESIA STOCK EXCHANGE

(xv + 71 pages; 4 figures; 15 tables; 9 appendixes)

The obligations of a business entity or company is to pay taxes in accordance with the portions and applicable regulations. The regulations imposed by the government aim to make the business run smoothly so that it can contribute to the government revenue.

The main purpose of this research is to examine the influence of capital intensity, leverage and liquidity toward tax aggressiveness. Independent variables used in this research are capital intensity, leverage and liquidity. Whereas the dependent variable is tax aggressiveness. Quantitative research design is adopted in this research. Population used in this research are tourism, restaurant and hotel companies that listed on Indonesian Stock Exchange from 2015 to 2019. Purposive sampling method is implemented in this research. As the results, 65 companies sample are selected in this research.

According to the findings of the research, capital intensity, leverage and liquidity have no significant influence on tax aggressiveness partially. At the same time, capital intensity, leverage and liquidity also have no significant influence impact on tax aggressiveness simultaneously.

Keywords: Tax Aggressiveness, Capital Intensity, Leverage, Liquidity

References: 39 (1994-2021)

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(xv + 71 halaman; 4 gambar; 15 tabel; 9 lampiran)

Kewajiban badan usaha atau perseroan adalah membayar pajak sesuai dengan porsinya dan peraturan yang berlaku. Peraturan yang diberlakukan oleh pemerintah bertujuan agar bisnis berjalan lancar sehingga mampu memberikan kontribusi bagi pendapatan negara.

Tujuan utama dari penelitian ini adalah untuk menguji pengaruh intensitas modal, leverage dan likuiditas terhadap agresivitas pajak. Variable independen yang digunakan dalam penelitian ini adalah intensitas modal, leverage dan likuiditas. Sedangkan variable terikatnya adalah agresivitas pajak. Desain penelitian kuantitatif diadopsi dalam penelitian ini. Populasi yang digunakan dalam penelitian ini adalah perusahaan pariwisata, restoran dan hotel yang terdaftar di Bursa Efek Indonesia dari tahun 2015 hingga 2019. Metode purposive sampling digunakan dalam penelitian ini. Hasilnya, 65 perusahaan terpilih sebagai sampel dalam penelitian ini.

Berdasarkan hasil penelitian, intensitas modal, leverage dan likuiditas tidak berpengaruh signifikan terhadap agresivitas pajak secara parsial. Sementara itu, intensitas modal, leverage dan likuiditas juga tidak berpengaruh signifikan terhadap agresivitas pajak secara simultan.

Kata Kunci: Agresivitas Pajak, Intensitas Modal, Leverage, Likuiditas

Referensi: 39 (1994-2021)