

ABSTRACT

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THE INFLUENCE OF PROFITABILITY AND DIVIDEND POLICY TOWARDS TAX AVOIDANCE IN MISCELLANEOUS INDUSTRIES LISTED IN INDONESIA STOCK EXCHANGE

(xvi+75 pages; 7 figures; 15 tables; 6 appendixes)

This study aims to determine the influence of, profitability and dividend policy on tax avoidance in miscellaneous industries listed in Indonesia Stock Exchange.

The independent variables are profitability and dividend policy, where the dependent variable is tax avoidance. The purpose of the study is to determine the influence of the profitability and dividend policy on tax avoidance.

The population of the sample is companies in miscellaneous industries that are listed in Indonesia Stock Exchange in the period of 2014 to 2021. The company used as samples are 10 companies. In this study it is using purposive sampling techniques with total of 48 companies. Method of collection data is using secondary data.

The data analysis used multiple linear regression analysis. The result of the research and analysis using SPSS 25 indicates that: Profitability influence tax avoidance partially, while dividend policy does not influence tax avoidance partially. Profitability and dividend policy influence tax avoidance simultaneously.

The company can use the profitability in order to do the tax avoidance to decrease the amount of the tax that should be paid by the company.

Keywords: Profitability, Dividend Policy, Tax Avoidance

References: 32

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(xvi+75 halaman; 7 gambar; 15 tabel; 6 lampiran)

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas dan kebijakan dividen terhadap penghindaran pajak perusahaan aneka industri yang terdaftar di Bursa Efek Indonesia.

Variabel independen adalah return on asset dan dividend payout ratio, di mana variabel dependennya adalah penghindaran pajak.

Populasi sampel adalah perusahaan di sector aneka industri yang terdaftar di Bursa Efek Indonesia pada periode 2014 hingga 2021. Perusahaan yang dijadikan sampel adalah 10 perusahaan yang menggunakan teknik purposive sampling dengan total 48 sampel. Metode pengumpulan data menggunakan data sekunder.

Analisis data menggunakan analisis regresi linier berganda. Hasil penelitian dan analisis menggunakan SPSS 25 menunjukkan bahwa: Profitabilitas mempengaruhi penghindaran pajak secara parsial, sedangkan kebijakan dividen tidak mempengaruhi penghindaran pajak secara parsial. Profitabilitas dan kebijakan dividen mempengaruhi penghindaran pajak secara simultan

Perusahaan dapat menggunakan profitabilitas untuk melakukan penghindaran pajak secara legal.

Kata kunci: Profitabilitas, Kebijakan Dividen, Penghindaran Pajak

Referensi: 32