ABSTRAK

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THE INFLUENCE OF COMPANY'S AGE, PROFITABILITY, FIXED ASSET INTENSITY, AND LIQUIDITY TOWARDS TAX AVOIDANCE OF MISCELLANEOUS INDUSTRY LISTED ON INDONESIA STOCK EXCHANGE

(xvi+ 86 halaman; 4 gambar; 17 tabel; 10 lampiran)

Penghindaran pajak merupakan tindakan yang dilakukan oleh perusahaan untuk mencegah terjadinya kerugian dalam memperoleh laba. Penghindaran pajak dapat disebabkan oleh banyak faktor sehingga investor harus mempertimbangkan faktor faktor tersebut karena akan berpengaruh pada citra suatu perusahaan. Penelitian ini dilakukan dengan tujuan untuk menganalisis apakah umur perusahaan, profitabilitas, intensitas aset tetap, dan likuidasi berpengaruh terhadap penghindaran pajak pada perusahaan aneka industri yang terdaftar di Bursa Efek Indonesia periode tahun 2015-2019.

Populasi yang terdapat dalam penelitian ini adalah sebanyak 51 perusahaan dan dengan melakukan metode purposive sampling didapatkan sebanyak 15 perusahaan sebagai total sampel penelitian. Dalam melakukan pengujian hipotesis, analisis statistik deskriptif, uji asumsi klasik, dan uji hipotesis akan dilakukan dalam penelitian ini.

Hasil penelitian menunjukkan bahwa umur perusahaan, profitabilitas, intensitas aset tetap, dan likuiditas secara simultan berpengaruh signifikan terhadap penghindaran pajak. Secara parsial, umur perusahaan, intensitas aset tetap dan likuiditas tidak berpengaruh signifikan terhadap penghindaran pajak sedangkan profitabilitas berpengaruh signifikan terhadap penghindaran pajak.

Kata Kunci: Penghindaran Pajak, Umur Perusahaan, Profitabilitas, Intensitas Aset Tetap, Likuiditas

Referensi: 47 (2015-2021)

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(xvi + 86 pages; 4 figures; 17 tables; 10 appendixes)

Tax avoidance is an action done by companies in order to prevent loss in earning its profit. Tax avoidance can be caused by many factors, so that investors must consider those factors because it will effect on the image of a company. This research is conducted with the aims to analyze whether company's age, profitability, fixed asset intensity, and liquidity have influence towards tax avoidance at the company of miscellaneous industry listed on Indonesia Stock Exchange in period year of 2015-2019.

There are 51 companies in this study's population and by using a purposive sampling method, it obtained as many as 15 companies as the research samples. In conducting the hypothesis testing, descriptive statistical analysis, classical assumption test, and hypothesis test will be done in this research.

The result of this research is company's age, profitability, fixed asset intensity, and liquidity simultaneously have significantly influenced tax avoidance. Partially, Company's age, fixed asset intensity and liquidity do not have significant influence towards tax avoidance, while profitability has significant influence towards tax avoidance.