

ABSTRAK

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PENGARUH GROSS PROFIT MARGIN, DEBT TO ASSET RATIO DAN RETURN ON EQUITY TERHADAP PAJAK PENGHASILAN BADAN : STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2018-2020

(XIII + 69 halaman : 3 gambar ; 12 Tabel; 4 lampiran)

Penelitian bertujuan untuk menganalisis pengaruh *Gross Profit Margin*, *Debt to Asset* dan *Return on Equity* terhadap Pajak Penghasilan Badan. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2018-2020. Sampel yang dipilih menggunakan purposive sampling atas perusahaan manufaktur yang terdaftar di BEI sebanyak 53 perusahaan. Metode analisis yang digunakan adalah analisis regresi linear berganda. Hasil penelitian ini menunjukkan bahwa secara simultan terdapat pengaruh yang signifikan antara *Gross Profit Margin*, *Debt to Asset Ratio*, *Return on Equity*, *Earning Before Interest and Tax* dan *Dummy Year*. Secara parsial *Gross Profit Margin* dan *Return on Equity* berpengaruh positif dan signifikan terhadap PPh Badan, sedangkan *Gross Debt to Asset Ratio* tidak berpengaruh terhadap PPh Badan.

Kata Kunci : *Gross Profit Margin*, *Debt to Asset Ratio*, *Return on Equity*, *Earning Before Interest and Tax*, *Dummy Year*, Pajak Penghasilan Badan

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ABSTRACT

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THE EFFECT OF GROSS PROFIT MARGIN, DEBT TO ASSET RATIO DAN RETURN ON EQUITY ON CORPORATE INCOME TAX: EMPIRICAL STUDY ON MANUFACTURING COMPANIES LISTED ON INDONESIA STOCK EXCHANGE FOR THE PERIOD 2018-2020

(XIII + 69 Pages : 3 Pictures ; 12 Tabels; 4 appendices)

The purpose of this research is to analyse the effect of *Gross Profit Margin*, *Debt to Asset ratio* and *Return on Equity* to Corporate Income Tax. The objects in this research are the manufacturing companies that listed on Indonesia Stock Exchange from 2018-2020. This research uses purposive sampling method, selecting 53 manufacturing companies. Data were analysed using multiple linear regression method. The result from this research are *Gross Profit Margin*, *Debt to Asset Ratio*, *Return on Equity*, *Earning Before Interest and Tax*, *Dummy Year* significantly effect the corporate income tax simultaneously (2) Partially, *The Gross Profit Margin* and *Return on Equity* have a positive and significant effect on corporate income tax, Then *Debt to Asset Ratio* have a insignifivant effect for corporate income tax.

Kata Kunci : *Gross Profit Margin, Debt to Asset Ratio, Return on Equity, Earning Before Interest and Tax, Dummy Year, Corporate Income Tax*

Referensi : 30 (2006-2021)