

ABSTRAK

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**PENGARUH *DEBT TO EQUITY RATIO*, *NET PROFIT MARGIN* DAN
RETURN ON ASSET TERHADAP PPh BADAN TERUTANG: STUDI
EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR
DI BURSA EFEK INDONESIA PERIODE 2018–2020**

(XIV + 63 halaman: 3 gambar; 11 tabel; 3 lampiran)

Penelitian ini bertujuan untuk (1) Mengetahui pengaruh *Debt to Equity Ratio* terhadap PPh Badan terutang pada perusahaan yang bergerak di sektor manufaktur (2) Mengetahui pengaruh *Net Profit Margin* terhadap PPh Badan terutang pada perusahaan yang bergerak di sektor manufaktur (3) Mengetahui pengaruh *Return on Asset* terhadap PPh Badan terutang pada perusahaan yang bergerak di sektor manufaktur. Objek Penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indonesia selama periode 2018-2020. Sampel dipilih menggunakan *purposive sampling* atas perusahaan manufaktur dari berbagai macam sub-sektor yang terdaftar di Bursa Efek Indonesia selama periode penelitian sebanyak 66 perusahaan. Metode analisis yang digunakan adalah analisis regresi linear. Hasil penelitian ini menunjukkan bahwa (1) secara simultan terdapat pengaruh yang signifikan antara *Debt to Equity Ratio*, *Net Profit Margin*, *Return On Equity* terhadap PPh Badan; (2) Secara parsial, *Net Profit Margin* dan *Return on Asset* berpengaruh signifikan terhadap PPh Badan sedangkan *Debt to Equity Ratio* tidak berpengaruh signifikan terhadap PPh Badan.

Kata Kunci: *Debt to Equity Ratio*, *Net Profit Margin*, *Return on Asset*, Pajak Penghasilan Badan

Referensi: 26 (2007-2021)

ABSTRACT

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THE EFFECT OF DEBT TO EQUITY RATIO, NET PROFIT MARGIN AND RETURN ON ASSETS ON CORPORATE INCOME TAX: EMPIRICAL STUDY ON MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE YEAR 2018–2020

(XIV + 63 pages; 3 pictures; 11 tabels; 3 appendices)

This study aims to (1) determine the effect of Debt to Equity Ratio on Corporate Income Tax (2) determine the effect of Net Profit Margin on Corporate Income Tax in companies in manufacturing companies (3) determine the effect of Return on Assets against corporate income tax are payable to companies engaged in manufacturing companies. The object of this research is the companies listed on the Indonesia Stock Exchange during the period 2018-2020. The sample was selected using purposive sampling of manufacturing companies from various sub-sectors listed on the Indonesia Stock Exchange during the study period as many as 66 companies. The analytical method used is linear regression analysis. The results of this study indicate that (1) simultaneously there is a significant influence between Debt to Equity Ratio, Net Profit Margin, Return On Equity on Corporate Income Tax; (2) Partially, Net Profit Margin amd Return on Asset have significant effect on Corporate Income Tax, while Debt to Equity Ratio has no significant effect on Corporate Income Tax.

References:26 (2007-2021)