ABSTRACT

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THE IMPACT OF PROFITABILITY, LEVERAGE, AND CAPITAL INTENSITY ON TAX AVOIDANCE AT CONSUMER GOODS INDUSTRY LISTED IN INDONESIA STOCK EXCHANGE

(xv+98 pages; 6 figures; 26 tables; 4 appendixes)

This study is performed with the purpose to determine the impact of profitability, leverage, and capital intensity toward tax avoidance at the consumer goods industry listed in the Indonesia Stock Exchange from 2017 to 2019. The independent variables used in this research are profitability, which is measured by return on assets (ROA), leverage which is measured by debt-to-equity ratio (DER), and capital intensity which is measured by dividing the total fixed assets with the total assets. The dependent variable which is tax avoidance is measured by current effective tax rate (ETR).

The population in this research is all companies that are listed and categorized as consumer goods industry companies listed in Indonesia Stock Exchange. Using the purposive-sampling method, 28 companies are chosen as the sample, generating 84 observations for 3 years observation. The data analysis methods applied in this study consist of descriptive statistics analysis, classical assumption test, multiple regression analysis, and hypothesis testing.

The result of this study shows that profitability (ROA) partially has positive significant impact on tax avoidance, leverage (DER) partially has negative significant impact on tax avoidance and capital intensity partially has positive and insignificant impact on tax avoidance. Furthermore, all the independent variables which are profitability, leverage, and capital intensity simultaneously gives significant impact on tax avoidance.

ABSTRAK

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(xv+98 *halaman*; 6 *gambar*; 26 *tabel*; 4 *lampiran*)

Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh profitabilitas, leverage, dan intensitas modal terhadap penghindaran pajak pada industry barang konsumsi yang terdaftar di Bursa Efek Indonesia dari tahun 2017 sampai 2019. Variabel bebas yang digunakan dalam penelitian ini adalah profitabilitas yang diukur dengan return on assets (ROA), leverage diukur dengan rasio debt-to-equity (DER), dan intensitas modal diukur dengan membagi total aset tetap dengan total aset. Sedangkan variable terikat yaitu penghindaran pajak diukur dengan current effective tax rate (ETR).

Populasi dalam penelitian ini adalah seluruh perusahaan yang terdaftar dan dikategorikan sebagai perusahaan industri barang konsumsi yang terdaftar di Bursa Efek Indonesia. Dengan menggunakan metode purposive sampling method, 28 perusahaan dipilih sebagai sampel dan menghasilkan total 84 objek pengamatan. Metode analisa data yang digunakan dalam penelitian ini terdiri dari analisa statistik deskriptif, uji asumsi klasik, analisa regresi berganda, dan pengujian hipotesis.

Hasil penelitian ini menunjukkan bahwa profitabilitas (ROA) secara parsial berpengaruh positif signifikan terhadap penghindaran pajak, leverage (DER) secara parsial berpengaruh negatif signifikan terhadap penghindaran pajak dan intensitas modal berpengaruh positif dan tidak signifikan terhadap penghindaran pajak. Selanjutnya, semua variabel bebas yaitu profitabilitas, leverage dan intensitas modal secara simultan berpengaruh signifikan terhadap penghindaran pajak.

Kata Kunci: Profitabilitas, Leverage, Intensitas Modal, Penghindaran Pajak

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