

ABSTRACT

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THE ANALYSIS OF LIQUIDITY, SOLVABILITY AND OPERATIONAL EXPENSES TOWARD THE INCOME TAX OF FOOD AND BEVERAGES COMPANIES LISTED ON INDONESIA STOCK EXCHANGE

(xvi+67 pages; 5 figures; 18 tables; 7 appendices)

The tax has become the source of revenue for the government. Paying tax is mandatory for taxpayers in Indonesia because the country will use this revenue to pay liabilities and provide facilities for its citizens.

This research aims to analyse the effect of liquidity, solvability, and operational expense towards income tax of food and beverages companies that are listed on the Indonesia Stock Exchange.

The population of this research is the food and beverages companies listed on Indonesia Stock Exchange for the period 2016-2020. There are 34 companies that become the total population by using the purposive sample method in determining the sample. The results are 60 samples chosen. The data utilized in this research is the secondary data taken from the annual financial statement of food and beverages companies listed on the Indonesia Stock Exchange. In order to conclude the result, the multiple linear regression is processed using SPSS.28

The results of the partial test show that liquidity has no effect on income tax; meanwhile, solvability and operational expense have an effect on income tax. In simultaneous F-test, it shows that liquidity, solvability, and operational expense have an effect on income tax.

Keywords: Liquidity, Solvability, Operational Expense and Income Tax

References: 22 (2015-2021)

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(xvi+67 halaman; 5 gambar; 18 tabel; 7 lampiran)

Pajak merupakan salah satu sumber pendapatan bagi negara Indonesia. Dengan peraturan undang-undang, membayar pajak menjadi kewajiban bagi pembayar pajak, dikarenakan negara akan menggunakan pendapatan tersebut untuk membayar utang dan menyediakan fasilitas untuk masyarakat.

Penelitian ini bertujuan untuk menganalisis efek dari likuiditas, solvabilitas dan beban operasional terhadap pajak penghasilan pada perusahaan Food and Beverages yang terdaftar di Bursa Efek Indonesia.

Yang menjadi populasi dalam penelitian ini adalah perusahaan Food and Beverages yang terdaftar di Bursa Efek Indonesia dari periode 2016-2020. Dimana total populasi adalah 34 perusahaan. Penelitian ini menggunakan metode penentuan sample dan menghasilkan 60 sample. Penelitian ini menggunakan data sekunder berupa laporan keuangan dari perusahaan Food and Beverages yang terdaftar di Bursa Efek Indonesia. Dalam menganalisis, penelitian ini menggunakan analisis linear berganda dan data diproses dengan menggunakan SPSS.28.

Hasil dari penelitian secara parsial menunjukkan bahwa, likuiditas tidak memiliki efek terhadap pajak penghasilan, sedangkan, solvabilitas dan beban operasional memiliki efek terhadap pajak penghasilan. Secara simultan, penelitian ini menunjukkan bahwa, likuiditas, solvabilitas dan beban operasional memiliki efek terhadap pajak penghasilan.

Kata Kunci: Likuiditas, Solvabilitas, Beban Operasional dan Pajak Penghasilan
Referensi: 22 (2015-2021)