

ABSTRACT

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THE EFFECT OF FIRM SIZE, LIQUIDITY, RETURN ON ASSETS, AND CAPITAL INTENSITY ON TAX AVOIDANCE IN CONSUMER GOODS INDUSTRY LISTED IN INDONESIA STOCK EXCHANGE

(xv+87 pages; 5 figures; 17 tables; 3 appendixes)

The research aims to understand and get evidence from The Effect of Firm Size, Liquidity, Return on Assets, and Capital Intensity on Tax Avoidance in the Consumer Goods Industry listed on the Indonesia Stock Exchange for 2017-2020.

The data used in this research is secondary data by using SPSS 26. The data analysis method used in this research is multiple linear regression. The writer chose only 25 companies out of 66 in this field after reviewing them using the purposive sampling method.

The result of this study stated that firm size (X1), liquidity (X2), and return on assets (X3) have no effect on tax avoidance. At the same time, capital intensity (X4) has an effect on tax avoidance. Simultaneously, those four independents, such as firm size, liquidity, return on assets, and capital intensity, have an effect on tax avoidance.

Keywords: Tax Avoidance, Firm Size, Liquidity, Return on Assets, Capital Intensity, Current Ratio, Consumer Goods

References: 27 (2016-2021)

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Tujuan dari Penelitian ini dilakukan untuk memahami bukti empiris dari Pengaruh Ukuran Perusahaan, Likuiditas, Return on Assets, dan Capital Intensity terhadap Penghindaran Pajak Pada Industri Barang Konsumsi dalam BEI tahun 2017 – 2020.

Data yang digunakan dalam penelitian ini adalah data sekunder yang diproses oleh SPSS 26. Metode analisis data yang digunakan dalam penelitian ini adalah metode regresi linier berganda. Penulis menggunakan 25 sampel dari total 66 perusahaan. Setelah meninjau penulis menggunakan metode purposive sampling.

Hasil penelitian ini menyatakan bahwa ukuran perusahaan (X1), likuiditas (X2), dan return on assets (X3) tidak berpengaruh terhadap penghindaran pajak. Sedangkan intensitas modal (X4) berpengaruh terhadap penghindaran pajak. Secara simultan keempat independen seperti ukuran perusahaan, likuiditas, return on assets, dan intensitas modal berpengaruh terhadap penghindaran pajak.

Kata Kunci: Tax Avoidance, Firm Size, Liquidity, Return on Assets, Capital Intensity Current Ratio, Consumer Goods

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