

ABSTRACT

SHELLA DJINGGA

03012180013

THE IMPACT OF FIRM SIZE, FIRM AGE, AND RETURN ON ASSETS TOWARD TAX AVOIDANCE IN NON – CYCLICAL CONSUMER GOODS COMPANIES LISTED ON INDONESIA STOCK EXCHANGE

(xvi+52 pages; 6 figures; 21 tables; 7 appendixes)

The purpose of this research is to analyze the impact of firm size, firm age, and return on assets toward tax avoidance in non-cyclical consumer goods companies listed on Indonesia Stock Exchange. Many companies believe that taxes are a burden that will decrease their profit, and as a result, they want the taxes to be as low as possible. Many companies do tax avoidance to keep the taxes as low as possible. Firm size, firm age, and return on assets are some factors that impact tax avoidance.

This research uses secondary data. After using the purposive sampling method, there are 33 companies that meet the criteria. Therefore, the total samples during 2018 – 2020 are 99. The data in this research is processed using SPSS 22.

The result of this research shows that firm size, and firm age partially do not have a significant impact toward tax avoidance, but the return on assets partially has a significant impact toward tax avoidance. Firm size, firm age, and return on assets simultaneously have a significant impact toward tax avoidance.

Keywords: Tax Avoidance, Firm Size, Firm Age, Return on Assets

References: 25 (2017-2021)

ABSTRAK

SHELLA DJINGGA

03012180013

THE IMPACT OF FIRM SIZE, FIRM AGE, AND RETURN ON ASSETS TOWARD TAX AVOIDANCE IN NON – CYCLICAL CONSUMER GOODS COMPANIES LISTED ON INDONESIA STOCK EXCHANGE

(xvi+52 pages; 6 figures; 21 tables; 7 appendixes)

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh ukuran perusahaan, umur perusahaan, dan pengembalian aset terhadap penghindaran pajak pada perusahaan barang konsumsi non-siklus yang terdaftar di Bursa Efek Indonesia. Banyak perusahaan yang beranggapan bahwa pajak merupakan beban yang akan menurunkan laba mereka, sehingga mereka menginginkan pajak yang serendah mungkin. Banyak perusahaan melakukan penghindaran pajak untuk menjaga pajak serendah mungkin. Ukuran perusahaan, usia perusahaan, dan pengembalian aset adalah beberapa faktor yang mempengaruhi penghindaran pajak.

Penelitian ini menggunakan data sekunder. Setelah menggunakan metode purposive sampling, terdapat 33 perusahaan yang memenuhi kriteria. Sehingga jumlah sampel selama tahun 2018 – 2020 adalah 99. Data dalam penelitian ini diolah menggunakan SPSS 22.

Hasil penelitian ini menunjukkan bahwa ukuran perusahaan dan umur perusahaan secara parsial tidak berpengaruh signifikan terhadap penghindaran pajak, tetapi return on assets secara parsial berpengaruh signifikan terhadap penghindaran pajak. Ukuran perusahaan, umur perusahaan, dan return on assets secara simultan berpengaruh signifikan terhadap penghindaran pajak.

Kata Kunci: Tax Avoidance, Firm Size, Firm Age, Return on Assets

Referensi: 25 (2017-2021)