

ABSTRACT

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THE IMPACT OF GOOD CORPORATE GOVERNANCE, FIRM SIZE, PROFITABILITY, LIQUIDITY, AND LEVERAGE TOWARD TAX AGGRESSIVENESS ON MINING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xvii+110 pages; 8 figures; 19 tables; 7 appendices)

The objective of this research is to analyze the impact of good corporate governance, firm size, profitability, liquidity, and leverage toward tax aggressiveness on mining companies listed on the Indonesia Stock Exchange (IDX) during the period 2016-2020. The independent variables which are used in this research are good corporate governance proxied by independent commissioners, firm size, profitability, liquidity, and leverage. Meanwhile, the dependent variable which is used in this research is tax aggressiveness.

The population of this research is all mining companies that are listed on the Indonesia Stock Exchange. By using the purposive sampling method, 10 companies are chosen as the sample, which results in a total of 50 samples of observations.

The data analysis method applied is multiple linear regression which is processed through IBM SPSS 25. The result of this study shows that good corporate governance (independent commissioners) and firm size have an insignificant positive impact toward tax aggressiveness partially, profitability and liquidity have a significant negative impact toward tax aggressiveness partially, and leverage has an insignificant negative impact toward tax aggressiveness partially. On the other hand, good corporate governance, firm size, profitability, liquidity, and leverage have significant simultaneous impact toward tax aggressiveness.

Keywords: Good Corporate Governance, Firm Size, Profitability, Liquidity, Leverage, Tax Aggressiveness

References: 46 (2007-2022)

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Penelitian ini bertujuan untuk menganalisis pengaruh tata kelola perusahaan, ukuran perusahaan, profitabilitas, likuiditas dan leverage terhadap agresivitas pajak pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2016-2020. Variabel bebas yang digunakan dalam penelitian ini adalah good corporate governance yang diproksikan dengan komisaris independen, ukuran perusahaan, profitabilitas, likuiditas dan leverage. Sedangkan variabel dependen yang digunakan dalam penelitian ini adalah agresivitas pajak.

Populasi dalam penelitian ini adalah seluruh perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Dengan menggunakan metode purposive sampling, dipilih 10 perusahaan sebagai sampel, sehingga total sampel observasi sebanyak 50 sampel.

Metode analisis data yang digunakan adalah regresi linier berganda yang diolah melalui IBM SPSS 25. Hasil penelitian menunjukkan bahwa secara parsial tata kelola perusahaan dan ukuran perusahaan berpengaruh positif tidak signifikan terhadap agresivitas pajak, profitabilitas dan likuiditas berpengaruh negatif signifikan terhadap agresivitas pajak, dan leverage berpengaruh negatif tidak signifikan terhadap agresivitas pajak. Sedangkan tata kelola perusahaan, ukuran perusahaan, profitabilitas, likuiditas, dan leverage secara simultan berpengaruh signifikan terhadap agresivitas pajak.

Keywords: Good Corporate Governance, Firm Size, Profitability, Liquidity, Leverage, Tax Aggressiveness

Referensi: 46 (2007-2022)