

ABSTRACT

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THE IMPACT OF EARNINGS MANAGEMENT, DEFERRED TAX EXPENSE AND PROFITABILITY TOWARDS TAX AVOIDANCE IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xvi+116 pages; 6 figures; 21 tables; 9 appendixes)

Tax revenues are Indonesia's primary source of income. As the main source of income, taxes are collected from taxpayers for the purposes of national development and people's welfare. However, the realization of tax revenue has never been able to reach the targeted tax revenue each year. This is due to the different priorities between government and taxpayers. The government expects to maximize tax revenue as a source of funding, whereas corporate taxpayers expect to minimize their tax obligations since it can diminish corporate profit.

This research is conducted to analyze the impact of earnings management, deferred tax expense and profitability towards tax avoidance in banking companies listed on the Indonesia Stock Exchange from 2015 to 2019.

The design of this research employs quantitative approach, with secondary data serving as the source of information. The research population consists of 47 banking companies listed on the Indonesia Stock Exchange during the period 2015 to 2019. Research samples was obtained using the purposive sampling method, yielding 21 sample companies. Thus, the total number of samples collected from the observation period of 2015 to 2019 was 105. The research data analysis is conducted using multiple linear regression, which is processed through SPSS 25.

According to the results of the research analysis, earnings management partially does not have a significant impact towards tax avoidance, whereas deferred tax expense and profitability partially has a significant impact towards tax avoidance. Moreover, earnings management, deferred tax expense and profitability simultaneously have a significant impact towards tax avoidance.

Keywords: Earnings Management, Deferred Tax Expense, Profitability, Tax Avoidance

References: 64 (1976-2021)

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Sumber pendapatan utama bagi negara Indonesia berasal dari penerimaan pajak. Sebagai sumber pendapatan utama, pajak dipungut dari wajib pajak untuk kepentingan pembangunan nasional dan kesejahteraan rakyat. Namun realisasinya tidak pernah dapat mencapai target penerimaan pajak setiap tahunnya. Hal ini terjadi karena adanya perbedaan prioritas antara pemerintah dan wajib pajak. Pemerintah berharap dapat memaksimalkan penerimaan pajak sebagai sumber pendanaan, sedangkan wajib pajak badan berharap dapat meminimalkan kewajiban perpajakannya karena dapat mengurangi laba perusahaan.

Penelitian ini dilakukan untuk menganalisis pengaruh manajemen laba, beban pajak tangguhan dan profitabilitas terhadap penghindaran pajak pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia pada periode 2015 sampai 2019.

Desain penelitian ini menggunakan pendekatan kuantitatif, dengan data sekunder sebagai sumber informasi. Populasi penelitian terdiri dari 47 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia pada periode 2015 sampai 2019. Sampel penelitian diperoleh dengan menggunakan metode purposive sampling sehingga menghasilkan 21 perusahaan sampel. Dengan demikian, jumlah sampel yang dikumpulkan untuk periode pengamatan 2015-2019 adalah 105. Analisis data penelitian menggunakan regresi linier berganda yang diolah melalui SPSS 25.

Berdasarkan hasil analisis penelitian, manajemen laba secara parsial tidak berpengaruh signifikan terhadap penghindaran pajak, sedangkan beban pajak tangguhan dan profitabilitas secara parsial berpengaruh signifikan terhadap penghindaran pajak. Selain itu, manajemen laba, beban pajak tangguhan dan profitabilitas secara simultan berpengaruh signifikan terhadap penghindaran pajak.

Kata Kunci: Manajemen Laba, Beban Pajak Tangguhan, Profitabilitas, Penghindaran Pajak

Referensi: 64 (1976-2021)