

ABSTRACT

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THE INFLUENCE OF LIQUIDITY, INVENTORY INTENSITY RATIO AND RETURN ON ASSETS TOWARD TAX AVOIDANCE IN AGRICULTURE INDUSTRY LISTED ON THE INDONESIA STOCK EXCHANGE

This study aims to examine and analyze the effect of liquidity, inventory intensity and return on assets on tax avoidance. The research method used in this study uses quantitative research methods with quantitative descriptive research that is explanatory research. The population of this study are all companies in the agricultural sector sub-sector listed on the Indonesia Stock Exchange totaling 24 companies. The sample of this study was 10 companies with purposive sampling technique. The data analysis method used is multiple linear regression with the results of LN Effective Tax Rate = $-2.815 - 0.011 \text{ LN Liquidity} - 0.226 \text{ LN Inventory Intensity} - 0.539 \text{ LN Return on assets}$. The results of this study indicate that return on assets has an influence on tax avoidance in agricultural sector companies, while liquidity and inventory intensity have no effect on tax avoidance in agricultural sector companies. For the simultaneous results of liquidity, inventory intensity and return on assets have a significant influence on tax avoidance with the results of the coefficient of determination test of 23% which means that the variables of liquidity, inventory intensity and return on assets can explain tax avoidance by 23% while the remaining 77% is explained by variables that do not research.

Keywords: Liquidity, Inventory Intensity Ratio, Return on Assets, Tax Avoidance

ABSTRAK

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PENGARUH LIQUIDITY, INVENTORY INTENSITY RATIO DAN RETURN ON ASSETS TERHADAP PENGHINDARAN PAJAK PADA PERUSAHAAN AGRINDUSTRI YANG TERDAFTAR PADA BURSA EFEK INDONESIA

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh liquidity, inventory intensity ratio dan return on assets terhadap penghindaran pajak. Metode penelitian yang digunakan dalam penelitian ini menggunakan metode penelitian kuantitatif dengan jenis penelitian deskriptif kuantitatif yang bersifat explanatory research. Populasi penelitian ini adalah seluruh Perusahaan Subsektor Sektor Pertanian yang terdaftar di Bursa Efek Indonesia berjumlah 24 perusahaan, Sampel penelitian ini sebanyak 10 perusahaan dengan teknik pengambilan sampel purposive sampling. Metode analisis data yang digunakan adalah regresi linear berganda dengan hasil $LN \text{ Effective Tax Rate} = -2.815 - 0.011 LN \text{ Liquidity} - 0.226 LN \text{ Inventory Intensity} - 0.539 LN \text{ Return on assets}$. Hasil penelitian ini menunjukkan bahwa return on assets berpengaruh terhadap penghindaran pajak pada perusahaan sektor pertanian sedangkan liquidity dan inventory intensity ratio tidak berpengaruh terhadap penghindaran pajak pada perusahaan sektor pertanian. Untuk hasil simultannya liquidity, inventory intensity ratio dan return on assets berpengaruh signifikan terhadap penghindaran pajak dengan hasil uji koefisien determinasi sebesar 23% yang berarti variabel liquidity, inventory intensity ratio dan return on assets dapat menjelaskan penghindaran pajak sebesar 23% sedangkan sisanya 77% dijelaskan variabel yang tidak diteliti

**Keywords: Liquidity, Inventory Intensity Ratio, Return on Assets,
*Penghindaran Pajak***