

ABSTRACT

Vincent

03012190058

THE EFFECT OF LEVERAGE, LIQUIDITY, PROFITABILITY AND INSTITUTIONAL OWNERSHIP TO TAX AVOIDANCE ON CONSUMER GOODS SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xiv + 91 pages; 10 figures; 14 tables; 8 appendixes)

As time goes on, all companies will also be more advanced. This is because the company must fulfill the wishes of its buyers so that they inevitably have to continue to grow so as not to lose to its competitors. When the company makes a profit, of course they will do tax avoidance to minimize the taxes they have to pay. By using purposive sampling, the authors managed to get 93 samples from consumer goods sector companies listed on the Indonesia Stock Exchange in 2018-2020.

This study was conducted to analyze the effect of leverage, liquidity, profitability and institutional ownership to tax avoidance on consumer goods sector companies listed on the Indonesia Stock Exchange using the quantitative methods. The author uses descriptive statistics, classic assumption test, multiple linear regression and hypothesis testing methods to analyze the data in this research. To get the results of the analysis, the author uses the SPSS (Statistical Package for the Social Science) application. The results showed that leverage has a partial significant effect to tax avoidance. Meanwhile, liquidity, profitability and institutional ownership do not have a partial significant effect on tax avoidance.

Keyword: leverage, liquidity, profitability, institutional ownership, tax avoidance

References: 94 (2002-2022)

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(xiv + 91 halaman; 10 gambar; 14 tabel; 8 lampiran)

Seiring berjalannya waktu, semua perusahaan juga akan semakin maju. Hal ini dikarenakan perusahaan harus memenuhi keinginan pembelinya sehingga mau tidak mau harus terus berkembang agar tidak kalah dengan para pesaingnya. Ketika perusahaan memperoleh keuntungan, tentu mereka akan melakukan penghindaran pajak untuk meminimalkan pajak yang harus mereka bayar. Dengan menggunakan purposive sampling, penulis berhasil mendapatkan 93 sampel dari perusahaan sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2018-2020.

Penelitian ini dilakukan untuk menganalisis pengaruh leverage, likuiditas, profitabilitas dan kepemilikan institusional terhadap penghindaran pajak pada perusahaan sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia dengan metode kuantitatif. Penulis menggunakan statistik deskriptif, uji asumsi klasik, regresi linier berganda dan metode pengujian hipotesis untuk menganalisis data dalam penelitian ini. Untuk mendapatkan hasil analisis, penulis menggunakan aplikasi SPSS (Statistical Package for the Social Science). Hasil penelitian menunjukkan bahwa leverage secara parsial berpengaruh signifikan terhadap penghindaran pajak. Sedangkan likuiditas, profitabilitas dan kepemilikan institusional tidak berpengaruh signifikan secara parsial terhadap penghindaran pajak.

Kata Kunci: leverage, likuiditas, profitabilitas, kepemilikan institusional, penghindaran pajak

Referensi: 94 (2002-2022)