

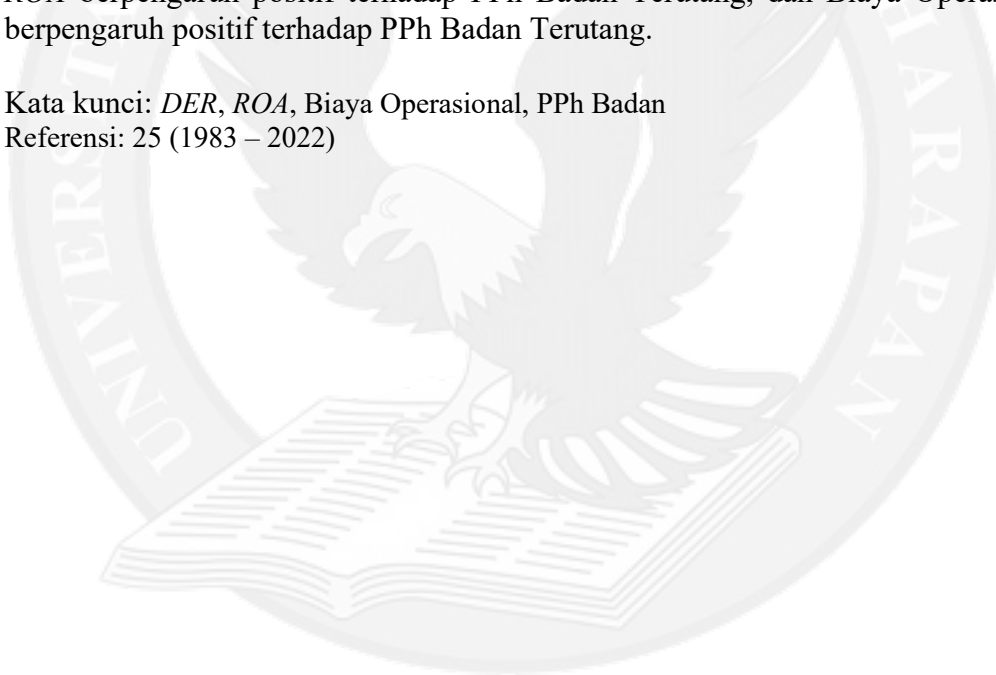
ABSTRAK

Faridah Ahmad (01017200070)

“PENGARUH DER, ROA, DAN BIAYA OPERASIONAL TERHADAP PPh BADAN TERUTANG PADA PERUSAHAAN MANUFAKTUR INDUSTRI BARANG KONSUMSI YANG TERDAFTAR DI BEI PERIODE 2017-2021”
(XIII + 55 Halaman: 2 gambar: 10 tabel: 2 lampiran)

Penelitian ini bertujuan untuk mengetahui pengaruh *DER* terhadap PPh Badan Terutang, mengetahui pengaruh *ROA* terhadap PPh Badan Terutang, mengetahui pengaruh biaya operasional terhadap PPh Badan Terutang pada entitas sektor manufaktur sub-sektor *industry* barang konsumsi yang terdapat di Bursa Efek Indonesia pada periode 2017 – 2021. Sample yang dipilih menggunakan metode *purposive sampling* dan sample yang digunakan adalah data sekunder sebanyak 330 data selama 5 tahun. Metode yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dan diolah dengan program *statistic* SPSS. Hasil penelitian ini menunjukkan bahwa *DER* tidak berpengaruh terhadap PPh Badan Terutang, *ROA* berpengaruh positif terhadap PPh Badan Terutang, dan Biaya Operasional berpengaruh positif terhadap PPh Badan Terutang.

Kata kunci: *DER*, *ROA*, Biaya Operasional, PPh Badan
Referensi: 25 (1983 – 2022)



ABSTRACT

Faridah Ahmad (01017200070)

“THE EFFECT OF DER, ROA AND OPERATING EXPENSES ON CORPORATE INCOME TAX IN CONSUMER GOODS INDUSTRY MANUFACTURING COMPANY LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2017-2021”

(XIII + 55 Pages: 2 picture: 10 tables: 2 attachments)

This study aims to determine the effect of DER on Corporate Income Tax, determine the effect of ROA on Corporate Income Tax, determine the effect of operating expenses on Corporate Income Tax in manufacturing sector companies in the consumer goods industry sub-sector listed on the Indonesia Stock Exchange for the period 2017 – 2021. The sample was selected by using purposive sampling method and the sample used is secondary data with the total amount of 330 data during 5 years. The method used is multiple linear regression analysis and analyzed by using the SPSS software statistical program. The result of the study indicates that DER has no effect on Corporate Income Tax, ROA has a positive effect on Corporate Income Tax and Operating Expenses have a positive effect on Corporate Income Tax.

*Keywords: DER, Return on Asset, operating expenses, Corporate Income Tax
Reference: 25 (1983 – 2022)*

