

ABSTRAK

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PENGARUH *REVENUE* DAN *OPERATIONAL COST* TERHADAP *CORPORATE INCOME TAX*

(xiii + 55 halaman; 3 gambar; 13 tabel; 1 lampiran)

Penelitian ini bertujuan untuk mengetahui pengaruh *revenue* dan *operational cost* terhadap *corporate income tax* dengan *firm size*, *debt to equity ratio*, *gross profit margin*, dan *return on asset* sebagai variabel kontrol. Populasi dalam penelitian ini merupakan perusahaan industri manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016 sampai dengan 2021. Total populasi pada penelitian ini berjumlah 270 entitas usaha. Cara yang digunakan dalam menentukan dan memilah data yang diteliti menggunakan *purposive sampling* dan menggunakan teknik pengumpulan data sekunder yang diperoleh dari S&P Capital IQ dan website Bursa Efek Indonesia. Sehingga, jumlah observasi penelitian ini sebanyak 420. Hasil penelitian ini menemukan bahwa *revenue* dengan *firm size*, *debt to equity ratio*, *gross profit margin*, dan *return on asset* sebagai variabel kontrol memiliki pengaruh positif terhadap *corporate income tax*, sedangkan *operational cost* dengan *firm size*, *debt to equity ratio*, *gross profit margin*, dan *return on asset* sebagai variabel kontrol memiliki pengaruh negatif terhadap *corporate income tax*.

Referensi: 35 (1976-2022)

Kata Kunci: *corporate income tax*, *revenue*, *operational cost*, *firm size*, *debt to equity ratio*

ABSTRACT

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THE EFFECT OF REVENUE AND OPERATIONAL COST ON CORPORATE INCOME TAX

(xiii + 55 pages; 3 images; 13 tables; 1 appendices)

The purpose of this study was to examine the effect of revenue and operational cost on corporate income tax. The population in this study are manufacturing industry companies listed on the Indonesia Stock Exchange for the period 2016 to 2021. The total population in this study is 270 business entities. The method used in determining and sorting the data studied used purposive sampling and used secondary data collection techniques obtained from S&P Capital IQ and the Indonesian Stock Exchange website. Thus, the number of observations in this study was 420. The results of this study found that income with company size, debt to equity ratio, gross profit margin, and return on assets as control variables have a positive effect on corporate income tax, whereas operational costs with company size, debt to equity ratio, gross profit margin, and return on assets as control variables have a negative effect on corporate income tax.

References: 35 (1976-2022)

Keywords: *corporate income tax, revenue, operational cost, firm size, debt to equity ratio*