ABSTRACT

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THE IMPACT OF PROFITABILITY, LEVERAGE AND LIQUIDITY TOWARD TAX AVOIDANCE ON MINING SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE

(xiv + 59 pages; 5 figures; 24 tables; 3 appendices)

The objective of this research is to analyze the impact of Profitability, Leverage and Liquidity on Tax Avoidance practices in mining sector listed on the Indonesia Stock Exchange (IDX) from 2020 to 2022. The independent variable in this study is Profitability, which is measured by Return on Asset (ROA), Leverage, which is measured by Debt to Asset ratio (DAR) and Liquidity, which is measured by Current Ratio. The dependent variable is Tax Avoidance, which is measured by the Effective Tax Rate (ETR).

The population of this research is all mining sector companies listed on the Indonesia Stock Exchange from 2020 to 2022. By using the purposive sampling method, 17 companies were selected as samples of study with a total of 51 samples. The data analysis method used descriptive statistics, classical assumption, multiple linear regression, and hypothesis test, which process through SPSS 26.

The result of this research shows that Profitability partially has no significant impact on Tax Avoidance. Leverage partially has no significant impact on Tax Avoidance. Liquidity partially has a significant impact on Tax Avoidance. and simultaneously Profitability, Leverage and Liquidity have a significant impact on Tax Avoidance.

Keywords: Profitability, Leverage, Liquidity, Tax Avoidance, Return on Assets, Debt to Asset Ratio, Current Ratio, Effective Tax Rate, Mining Sector

References: 28 (2017 – 2022)

ABSTRAK

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(xiv + 59 *halaman*; 5 *gambar*; 24 *tabel*; 3 *lampiran*)

Penelitian ini bertujuan untuk menganalisis pengaruh Profitabilitas, Leverage dan Likuiditas terhadap praktik Penghindaran Pajak pada sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020 sampai dengan 2022. Variabel independen dalam penelitian ini adalah Profitabilitas yang diukur dengan Return on Asset (ROA), Leverage yang diukur dengan Debt to Asset Ratio (DAR), dan Likuiditas yang diukur dengan Current Ratio. Variabel dependen dalam penelitian ini adalah penghindaran pajak yang diukur dengan Effective Tax Rate (ETR).

Populasi dari penelitian ini adalah seluruh perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia periode 2020 sampai 2022. Dengan menggunakan metode purposive sampling, 17 perusahaan terpilih sebagai sampel penelitian dengan total 51 sampel. Metode analisis data menggunakan statistik deskriptif, uji asumsi klasik, regresi linier berganda dan uji hipotesis yang diolah melalui SPSS 26.

Hasil penelitian ini menunjukkan bahwa Profitabilitas secara parsial tidak berpengaruh signifikan terhadap Penghindaran Pajak. Leverage secara parsial tidak berpengaruh signifikan terhadap Penghindaran Pajak. Likuiditas secara parsial berpengaruh signifikan terhadap Penghindaran Pajak. Dan secara simultan, Profitabilitas, Leverage dan Likuiditas berpengaruh signifikan terhadap Penghindaran Pajak.

Kata kunci: Profitabilitas, Leverage, Likuiditas, Penghindaran Pajak, Return on Assets, Debt to Asset Ratio, Current Ratio, Effective Tax Rate, Sektor Pertambangan

Referensi: 28 (2017 – 2022)