

ABSTRACT

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THE EFFECT OF RETURN ON ASSET, CAPITAL INTENSITY AND INVENTORY INTENSITY TOWARD TAX AVOIDANCE IN FOOD AND BEVERAGES INDUSTRY LISTED ON THE INDONESIA STOCK EXCHANGE

(xvi + 67 pages; 5 figures; 15 tables; 4 appendixes)

The objective of this research is to analyse the effect of return on asset, capital intensity and inventory intensity toward tax avoidance in food and beverages industry listed on the Indonesia Stock Exchange (IDX). The independent variables in this research are return on asset (ROA), capital intensity measured by fixed assets to total assets, and inventory intensity measured by total inventory to total assets. The dependent variable in this study is tax avoidance measured by effective tax rate (ETR). The population of this research is all food and beverages industry listed on the Indonesia Stock Exchange for the period of 2019 to 2021. By using purposive sampling method, 19 companies selected as samples of study with total of 57 samples. The data analysis method used descriptive statistics, classical assumption, multiple linear regression and hypothesis test, which is processed through SPSS 26. The result of this research shows that return on asset partially has significant effect towards tax avoidance. Capital intensity and inventory intensity partially have no significant effect towards tax avoidance. Furthermore, return on asset, capital intensity and inventory intensity simultaneously have significant effect towards tax avoidance.

Keywords: Tax Avoidance, Return on Asset, Capital Intensity, Inventory Intensity

References: 37 (1976-2022)

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(xvi + 67 halaman; 5 gambar; 15 tabel; 4 lampiran)

Penelitian ini bertujuan untuk menganalisis pengaruh return on asset, intensitas modal dan intensitas persediaan terhadap penghindaran pajak pada industri makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI). Variabel independen dalam penelitian ini adalah return on asset (ROA), intensitas modal yang diukur dengan aktiva tetap terhadap total aset, dan intensitas persediaan yang diukur dengan total persediaan terhadap total aset. Variabel dependen dalam penelitian ini adalah penghindaran pajak yang diukur dengan tarif pajak efektif (ETR). Populasi penelitian ini adalah seluruh perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode tahun 2019 sampai dengan tahun 2021. Dengan menggunakan metode purposive sampling, dipilih 19 perusahaan sebagai sampel penelitian dengan total 57 sampel. Metode analisis data menggunakan statistik deskriptif, asumsi klasik, regresi linier berganda dan uji hipotesis, yang diolah melalui program SPSS 26. Hasil penelitian ini menunjukkan bahwa return on asset secara parsial berpengaruh signifikan terhadap penghindaran pajak. Intensitas modal dan intensitas persediaan secara parsial tidak berpengaruh signifikan terhadap penghindaran pajak. Selanjutnya return on asset, capital intensity dan inventory intensity secara bersama-sama berpengaruh signifikan terhadap penghindaran pajak.

Kata Kunci: Penghindaran Pajak, Return on Asset, Capital Intensity, Inventory Intensity
Referensi: 37 (1976-2022)