

ABSTRACT

ELITA LINATA

03012200015

THE INFLUENCE OF PROFITABILITY, LIQUIDITY, AND CAPITAL INTENSITY ON TAX AVOIDANCE IN FOOD AND BEVERAGES COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xv+62 pages; 8 figures; 17 tables; 8 appendixes)

In Indonesia, where the food and beverage industry significantly contribute to tax income, concerns arise about the potential tax avoidance risks. The population of this research is obtained from secondary data of 42 food and beverages companies that are listed on the Indonesia Stock Exchange between the year 2020-2022. Out of the total population, only 21 companies fulfilled the purposive sampling criteria of this research, resulting in a total of 63 samples. This research aims to observe the possible influence of profitability, liquidity, and capital intensity on tax avoidance. The data analysis such as descriptive statistics, classical assumption test, multiple linear regression, and hypothesis of this research is tested using SPSS version 29.

The result of this research shows that variable profitability has a significant influence on tax avoidance and the variables liquidity and capital intensity does not have a significant influence on tax avoidance. The influence of profitability and liquidity shows a negative influence on tax avoidance, whereas capital intensity shows a positive influence on tax avoidance.

Keywords: Tax Avoidance, Profitability, Liquidity, Capital Intensity

References: 38 (1976-2023)

ABSTRAK

ELITA LINATA

03012200015

PENGARUH PROFITABILITAS, LIKUIDITAS, DAN INTENSITAS MODAL TERHADAP PENGHINDARAN PAJAK PADA PERUSAHAAN MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

(xv+62 halaman; 8 gambar; 17 tabel; 8 lampiran)

Di Indonesia, di mana industri makanan dan minuman secara signifikan berkontribusi terhadap pendapatan pajak, timbul kekhawatiran mengenai potensi risiko penghindaran pajak. Populasi penelitian ini diperoleh dari data sekunder 42 perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia antara tahun 2020-2022. Dari total populasi, hanya 21 perusahaan yang memenuhi kriteria purposive sampling penelitian ini, sehingga menghasilkan total 63 sampel. Penelitian ini bertujuan untuk mengamati pengaruh profitabilitas, likuiditas, dan intensitas modal terhadap penghindaran pajak. Analisis data seperti statistik deskriptif, uji asumsi klasik, regresi linier berganda, dan uji hipotesis penelitian ini diuji menggunakan SPSS versi 29.

Hasil penelitian menunjukkan bahwa variabel profitabilitas mempunyai pengaruh signifikan terhadap penghindaran pajak dan variabel likuiditas dan intensitas modal tidak mempunyai pengaruh signifikan terhadap penghindaran pajak. Pengaruh profitabilitas dan likuiditas menunjukkan pengaruh negatif terhadap penghindaran pajak, sedangkan intensitas modal menunjukkan pengaruh positif terhadap penghindaran pajak.

Kata Kunci: Penghindaran Pajak, Profitabilitas, Likuiditas, Intensitas Modal

Referensi: 38 (1976-2023)