ABSTRACT

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THE INFLUENCE OF LEVERAGE, LIQUIDITY, AND FIRM SIZE TO TAX AVOIDANCE ON CONSUMER GOODS SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xv + 60 pages; 4 figures; 11 tables; 7 appendixes)

As time goes on, all companies will also be more advanced. This is because the company must fulfill the wishes of its buyers so that they inevitably have to continue to grow so as not to lose to its competitors. When the company makes a profit, of course they will do tax avoidance to minimize the taxes they have to pay. By using purposive sampling, the authors managed to get 123 samples from consumer goods sector companies listed on the Indonesia Stock Exchange in 2020- 2022.

This study was conducted to analyze the effect of leverage, liquidity, and firm size towards tax avoidance on consumer goods sector companies listed on the Indonesia Stock Exchange using the quantitative methods. The author uses descriptive statistics, classic assumption test, multiple linear regression and hypothesis testing methods to analyze the data in this research. To get the results of the analysis, the author uses the SPSS (Statistical Package for the Social Science) application. The results showed that liquidity has a partial significant effect to tax avoidance. Meanwhile, leverage and firm size do not have a partial significant effect on tax avoidance.

Keyword: leverage, liquidity, firm size, tax avoidance

References: 20 (2014-2023)

ABSTRAK

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(xv + 60 halaman; 4 gambar; 11 tabel; 7 lampiran)

Seiring berjalannya waktu, semua perusahaan juga akan semakin maju. Hal ini dikarenakan perusahaan harus memenuhi keinginan pembelinya sehingga mau tidak mau harus terus berkembang agar tidak kalah dengan para pesaingnya. Ketika perusahaan memperoleh keuntungan, tentu mereka akan melakukan penghindaran pajak untuk meminimalkan pajak yang harus mereka bayar. Dengan menggunakan purposive sampling, penulis berhasil mendapatkan 123 sampel dari perusahaan sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2020-2022.

Penelitian ini dilakukan untuk menganalisis pengaruh leverage, likuiditas, dan ukuran perusahaan terhadap penghindaran pajak pada perusahaan sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia dengan metode kuantitatif. Penulis menggunakan statistik deskriptif, uji asumsi klasik, regresi linier berganda dan metode pengujian hipotesis untuk menganalisis data dalam penelitian ini. Untuk mendapatkan hasil analisis, penulis menggunakan aplikasi SPSS (Statistical Package for the Social Science). Hasil penelitian menunjukkan bahwa likuiditas secara parsial berpengaruh signifikan terhadap penghindaran pajak. Sedangkan leverage dan ukuran perusahaan tidak berpengaruh signifikan secara parsial terhadap penghindaran pajak.

Kata Kunci: leverage, likuiditas, ukuran perusahaan, penghindaran pajak

Referensi: 20 (2014-2023)