

ABSTRACT

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THE INFLUENCE OF PROFITABILITY, FIRM SIZE AND CAPITAL INTENSITY TOWARD TAX AVOIDANCE IN PROPERTY AND REAL ESTATE COMPANY LISTED IN INDONESIA STOCK EXCHANGE

(xv + 67 pages; 5 figures; 13 tables; 23 attachment)

This study aims to determine the influence of, profitability, firm size and capital intensity on tax avoidance of property and real estate company listed in Indonesia Stock Exchange.

The independent variables are profitability, firm size and capital intensity, where the dependent variable is tax avoidance. The purpose of the study is to determine the influence of the profitability, firm size and capital intensity on tax avoidance.

The population of the sample is the property and real estate company that is listed in Indonesia Stock Exchange in the period of 2013 to 2018. The company used as samples are 23 companies. In this study it is using purposive sampling techniques with total of 138 samples. Method of collection data is using secondary data.

The data analysis used multiple linear regression analysis. The result of the research and analysis using SPSS 25 indicates that: Profitability influence tax avoidance partially, Firm size influence tax avoidance partially, capital intensity influence tax avoidance partially. Profitability, firm size and capital intensity influence tax avoidance simultaneously.

The company can use the profitability, firm size and capital intensity in order to do the tax avoidance to decrease the amount of the tax that should be paid by the company.

Keywords: Profitability, Firm Size, Capital Intensity, Tax Avoidance

Reference: 65

ABSTRAK

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**PENGARUH PROFITABILITAS, UKURAN PERUSAHAAN, DAN
INTENSITAS MODAL TERHADAP PENGHINDARAN PAJAK DALAM
PROPERTI DAN PERUSAHAAN REAL ESTATE YANG TERDAFTAR DI**

BURSA EFEK INDONESIA

PELITA

(xv + 67 halaman; 5 figur; 14 tabel; 23 lampiran)

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, ukuran perusahaan, dan intensitas modal terhadap penghindaran pajak perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia.

Variabel independen adalah return on asset, ukuran perusahaan, dan intensitas modal, di mana variabel dependennya adalah penghindaran pajak.

Populasi sampel adalah perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia pada periode 2013 hingga 2018. Perusahaan yang dijadikan sampel adalah 23 perusahaan yang menggunakan teknik purposive sampling dengan total 138 sampel. Metode pengumpulan data menggunakan data sekunder.

Analisis data menggunakan analisis regresi linier berganda. Hasil penelitian dan analisis menggunakan SPSS 25 menunjukkan bahwa: Ukuran perusahaan mempengaruhi penghindaran pajak secara parsial, profitabilitas mempengaruhi penghindaran pajak secara parsial, modal intensitas mempengaruhi penghindaran pajak secara parsial, Ukuran perusahaan, profitabilitas, dan modal intensitas mempengaruhi penghindaran pajak secara simultan

Perusahaan dapat menggunakan profitabilitas, ukuran perusahaan dan modal intensitas untuk melakukan penghindaran pajak secara legal.

Kata kunci: Profitabilitas, Ukuran Perusahaan, Modal Intensitas, Penghindaran Pajak

Referensi : 65