

ABSTRACT

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THE INFLUENCE OF OPERATING PROFIT MARGIN RATIO, OPERATIONAL EXPENSE, AND DEBT TO EQUITY RATIO TOWARDS ENTITY INCOME TAX OF MINING COMPANIES LISTED IN INDONESIA STOCK EXCHANGE IN PERIOD OF 2015-2017

(xv + 104 pages; 8 figures; 22 tables; 8 appendices)

This research is conducted by using selected mining companies listed in Indonesia Stock Exchange as samples to find knowledge and understanding regarding the entity income tax as the primary interest. The objective of this research is to know the influence of operating profit margin ratio, operational expense, and debt to equity ratio towards the entity income tax of mining companies listed in Indonesia Stock Exchange.

The research method used to conduct this research is the quantitative approach method. All information regarding the data used to support the completion of this research is obtained from the secondary data. The samples of the mining companies are selected by using the purposive sampling method. There are 22 mining companies from 2015 to 2017 which resulted in the total amount of 66 samples. The data analysis method is done with the multiple linear regression analysis, descriptive statistics process, classical assumption test, the hypothesis test, and the coefficient of determination test.

From the result of this research, it can be interpreted that operating profit margin ratio, operational expense, and debt to equity ratio have direct and significant influence towards the entity income tax of mining companies listed in Indonesia Stock Exchange from 2015 to 2017 simultaneously. Meanwhile, the operating profit margin ratio has direct and significant influence towards the entity income tax partially, the operational expense has direct and significant influence towards the entity income tax partially, and the debt to equity ratio has inverse and significant influence towards the entity income tax partially.

Keywords: Operating Profit Margin Ratio, Operational Expense, Debt to Equity Ratio, Entity Income Tax

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ABSTRAK

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PENGARUH RASIO LABA OPERASIONAL, BEBAN OPERASIONAL, DAN RASIO HUTANG TERHADAP MODAL TERHADAP PAJAK PENGHASILAN BADAN PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA DI PERIODE 2015-2017

(xv + 104 halaman; 8 gambar; 22 tabel; 8 lampiran)

Penelitian ini dilakukan dengan memakai perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia sebagai sampel untuk memberikan pengetahuan dan pemahaman tentang pajak penghasilan badan sebagai topik utama. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh rasio laba operasional, beban operasional, dan rasio hutang terhadap modal terhadap pajak penghasilan badan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia.

Metode penelitian yang digunakan adalah metode pendekatan kuantitatif. Semua data yang digunakan untuk mendukung penyelesaian penelitian ini diperoleh dari data sekunder. Sampel perusahaan pertambangan dipilih dengan menggunakan metode purposive sampling. Ada 22 perusahaan pertambangan dari 2015 hingga 2017 yang menghasilkan 66 sampel. Metode analisis data dilakukan dengan analisis regresi linier berganda, statistik deskriptif, uji asumsi klasik, uji hipotesis, dan uji koefisien determinasi.

Dari hasil penelitian ini, dapat disimpulkan bahwa rasio laba operasional, beban operasional, dan rasio hutang terhadap modal secara simultan berpengaruh langsung dan signifikan terhadap pajak penghasilan badan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2015 hingga 2017. Secara parsial, rasio laba operasional dan beban operasional berpengaruh langsung dan signifikan terhadap pajak penghasilan badan sedangkan rasio hutang terhadap modal berpengaruh terbalik dan signifikan terhadap pajak penghasilan badan.

Kata kunci: Rasio Laba Operasional, Beban Operasional, Rasio Hutang terhadap Modal, Pajak Penghasilan Badan

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