

## **ABSTRACT**

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### **THE INFLUENCE OF CURRENT RATIO, DEBT TO ASSET, RETURN ON ASSET AND FIRM SIZE TOWARDS TAX AVOIDANCE IN PHARMACEUTICALS COMPANIES LISTED IN INDONESIA STOCK EXCHANGE**

(xiv + 77 pages; 5 figures; 17 tables; 8 appendices)

In Indonesia, efforts to optimize tax revenue are not without constraints. Company strives to pay taxes as little as possible. The difference in interests causes taxpayers to tend to reduce the amount of tax payments. Efforts to reduce tax payments legally are called tax avoidance, while efforts to reduce tax payments illegally are called tax evasion.

This study aims to provide an overview predictions of tax avoidance in consumr goods manufacturing companies of pharmaceutical sub-sector in Indonesia and to determine the effect of the current ratio, debt to assets, return on assets, and firm size on tax avoidance.

The independent variable used in this study is the current ratio, debt to assets, return on assets, and firm size. While the dependent variable is tax avoidance. The population in this study amounted to 11 pharmaceuticals companies listed in Indonesia Stock Exchange (IDX) during the period 2013 to 2017. The method used in this research to determine the research sample is by purposive sampling method and from that obtained a sample of seven pharmaceuticals companies based on certain criteria.

The results of this study indicate that the the current ratio, debt to assets, return on assets, and firm size have no significant effect on tax avoidance.

**Keywords: Current Ratio, Debt to Asset, Return on Asset, Firm Size, Tax Avoidance**

References: 50

## ABSTRAK

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### THE INFLUENCE OF CURRENT RATIO, DEBT TO ASSET, RETURN ON ASSET AND FIRM SIZE TOWARDS TAX AVOIDANCE IN PHARMACEUTICALS COMPANIES LISTED IN INDONESIA STOCK EXCHANGE

(xiv + 77 pages; 5 figures; 1 tables; 8 appendices)

Di Indonesia, upaya untuk mengoptimalkan penerimaan pajak bukan tanpa kendala.. Perusahaan berusaha membayar pajak sesedikit mungkin. Perbedaan kepentingan ini menyebabkan wajib pajak cenderung mengurangi jumlah pembayaran pajak. Upaya untuk mengurangi pembayaran pajak secara legal disebut penghindaran pajak, sedangkan upaya untuk mengurangi pembayaran pajak secara ilegal disebut penghindaran pajak.

Penelitian ini bertujuan untuk memberi gambaran tentang prediksi *tax avoidance* pada perusahaan manufaktur barang konsumsi sub-sektor farmasi di Indonesia dan untuk mengetahui pengaruh *current ratio*, *debt to asset*, *return on asset*, dan ukuran perusahaan terhadap *tax avoidance*.

Variabel independen yang digunakan pada penelitian ini adalah *current ratio*, *debt to asset*, *return on asset*, dan ukuran perusahaan. Sedangkan variabel dependen adalah *tax avoidance*. Populasi dalam penelitian ini berjumlah 11 perusahaan farmasi yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2013-2017. Penentuan sampel penelitian menggunakan metode purposive sampling dan diperoleh sampel sebanyak tujuh perusahaan farmasi berdasarkan kriteria tertentu.

Hasil pada penelitian ini menunjukkan bahwa *current ratio*, *debt to asset*, *return on asset*, dan ukuran perusahaan tidak berpengaruh signifikan terhadap *tax avoidance*.

**Kata Kunci:** *Current Ratio, Debt to Asset, Return on Asset, Ukuran Perusahaan, Tax Avoidance*

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