

ABSTRACT

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THE EFFECT OF PROFITABILITY, LEVERAGE, INSTITUTIONAL OWNERSHIP AND FIRM SIZE TOWARD TAX AVOIDANCE IN MINING COMPANIES LISTED IN INDONESIA STOCK EXCHANGE

(XVI + 110 pages; 4 figures; 20 tables; 8 appendixes)

Every company implements different strategies on their tax avoidance based on numerous factors. Some of the factors are profitability, leverage, institutional ownership, and firm size. The objectives of this research are to know the effect of profitability, leverage, institutional ownership, and firm size toward tax avoidance in a mining company listed in the Indonesia Stock Exchange.

The research method in conducting 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 with purposive sampling. With the population of 49 mining companies listed in the Indonesia Stock Exchange, there are 14 mining companies from 2015 to 2019 as the samples, which resulted in 70 samples. The data analysis method is done with multiple linear regression analysis, descriptive statistics process, classical assumption test, and hypothesis test.

The result showed that profitability has a significant effect on tax avoidance partially. Meanwhile, leverage, institutional ownership, and firm size do not have a significant effect on tax avoidance partially. Profitability, leverage, institutional ownership, and firm size have a significant effect on tax avoidance simultaneously.

Keywords: Profitability, Leverage, Institutional Ownership, Firm Size, Tax Avoidance

References: 40

ABSTRAK

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PENGARUH PROFITABILITAS, LEVERAGE, KEPEMILIKAN INSTITUSIONAL DAN UKURAN PERUSAHAAN TERHADAP PENGHINDARAN PAJAK PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

(XVI + 110 halaman; 4 figur; 20 tabel; 8 lampiran)

Setiap perusahaan menerapkan strategi penghindaran pajak yang berbeda berdasarkan berbagai faktor. Beberapa faktor tersebut adalah profitabilitas, leverage, kepemilikan institusional, dan ukuran perusahaan. Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, leverage, kepemilikan institusional dan ukuran perusahaan terhadap penghindaran pajak pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia.

Metode penelitian dalam melakukan penelitian ini adalah metode pendekatan kuantitatif. Semua informasi mengenai data yang digunakan untuk mendukung penyelesaian penelitian ini diperoleh dari data sekunder dengan purposive sampling. Dengan populasi 49 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia, terdapat 14 perusahaan pertambangan dari tahun 2015 sampai 2019 sebagai sampel sehingga menghasilkan 70 sampel. Metode analisis data dilakukan dengan analisis regresi linier berganda, proses statistik deskriptif, uji asumsi klasik, dan uji hipotesis.

Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh signifikan terhadap penghindaran pajak secara parsial. Sedangkan leverage, kepemilikan institusional dan ukuran perusahaan tidak berpengaruh signifikan terhadap penghindaran pajak secara parsial. Profitabilitas, leverage, kepemilikan institusional dan ukuran perusahaan berpengaruh signifikan terhadap penghindaran pajak secara simultan.

Kata kunci: Profitability, Leverage, Institutional Ownership, Firm Size, Tax Avoidance

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