

ABSTRACT

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THE EFFECT OF PROFITABILITY, INDEPENDENT COMMISSIONER AND LEVERAGE TOWARD TAX AVOIDANCE IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xv+72 pages; 4 figures; 15 tables; 6 appendixes)

The objective of this research was to determine and gather empirical data on The Effect of Profitability, Independent Commissioner and Leverage on Tax Avoidance in Banking Companies.

The population in this research is the sub-sectors of Banking Companies listed on the Indonesia Stock Exchange (IDX) during 2017-2020, with the purposive sampling method used to evaluate the 23 sample companies that fulfill the criteria out of a total of 43 companies. The data used in this research is secondary data, and the analysis method is using multiple linear regression method with SPSS 25.

The results of this research shows that partially, profitability and leverage have significant effect toward tax avoidance. While, independent commissioner has no significant effect towards tax avoidance. However, simultaneously, profitability, independent commissioner and leverage have significant effect toward tax avoidance. The adjusted R^2 value shows 0.442, indicating that the percentage of independent variables which are profitability, independent commissioner and leverage in the amount of 44.2%. The remaining 55.8%, however, can be explained by other variables not included in this research.

Keywords: Profitability, Independent Commissioner, Leverage, Tax Avoidance

References: 48 (2017-2021)

ABSTRAK

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THE EFFECT OF PROFITABILITY, INDEPENDENT COMMISSIONER AND LEVERAGE TOWARD TAX AVOIDANCE IN BANKING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xv+72 halaman; 4 gambar; 15 tabel; 6 lampiran)

Penelitian ini bertujuan untuk mengetahui dan mengumpulkan data empiris tentang Pengaruh Profitabilitas, Komisaris Independen dan Leverage terhadap Penghindaran Pajak Pada Perusahaan Perbankan.

Populasi dalam penelitian ini adalah sub sektor Perusahaan Perbankan yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2017-2020, dengan metode purposive sampling yang digunakan untuk mengevaluasi 23 perusahaan sampel yang memenuhi kriteria dari total 43 perusahaan. Data yang digunakan dalam penelitian ini adalah data sekunder, dan metode analisisnya menggunakan metode regresi linier berganda dengan SPSS 25.

Hasil penelitian ini menunjukkan bahwa secara parsial profitabilitas dan leverage berpengaruh signifikan terhadap penghindaran pajak. Sedangkan komisaris independen tidak berpengaruh signifikan terhadap penghindaran pajak. Namun secara simultan profitabilitas, komisaris independen dan leverage berpengaruh signifikan terhadap penghindaran pajak. Nilai Adjusted R² menunjukkan 0,442 yang menunjukkan bahwa persentase variabel independen yaitu profitabilitas, komisaris independen dan leverage sebesar 44,2%. Sedangkan 55,8% sisanya dapat dijelaskan oleh variabel lain yang tidak termasuk dalam penelitian ini.

Kata Kunci: Profitability, Independent Commissioner, Leverage, Tax Avoidance

Referensi: 48 (2017-2021)