

ABSTRACT

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THE INFLUENCE OF DEBT TO EQUITY RATIO, OPERATING PROFIT MARGIN RATIO, AND OPERATING EXPENSE TOWARD ENTITY INCOME TAX OF INFRASTRUCTURE, UTILITY AND TRANSPORTATION COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xiv + 113 pages; 8 figures; 20 tables; 4 appendices)

This research is conducted by using selected infrastructure, utility and transportation companies listed on Indonesia Stock Exchange as samples to find the understanding and knowledge on the entity income tax as the main interest. The objective of this research is to know the influence of debt to equity ratio, operating profit margin ratio, and operating expense, toward entity income tax of infrastructure, utility and transportation companies listed on the 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 infrastructure, utility and transportation companies are selected by using the purposive sampling method. There are 18 infrastructure, utility and transportation companies from 2017 to 2020 which resulted in the total amount of 72 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 debt to equity ratio, operating profit margin ratio, and operating expense have direct and significant influence towards entity income tax of infrastructure, utility and transportation companies listed on Indonesia Stock Exchange from 2017 to 2020 simultaneously. Meanwhile, the debt to equity ratio and operating expense have direct and significant influence towards entity income tax partially, the operating profit margin ratio has inverse and insignificant influence towards entity income tax partially.

Keywords: Debt to Equity Ratio, Operating Profit Margin Ratio, operating expense, Entity Income Tax

References: 31 (1995 – 2021)

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(xiv + 113 halaman; 8 gambar; 20 tabel; 4 lampiran)

Penelitian ini dilakukan dengan meneliti perusahaan infrastruktur, utilitas dan transportasi yang terdaftar di Bursa Efek Indonesia sebagai sampel untuk memberikan pemahaman dan pengetahuan tentang pajak penghasilan badan sebagai topik utama. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh rasio hutang terhadap modal, rasio laba operasional, dan beban operasional terhadap pajak penghasilan badan pada perusahaan infrastruktur, utilitas dan transportasi 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 18 perusahaan infrastruktur, utilitas dan transportasi dari 2017 hingga 2020 yang menghasilkan 72 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 hutang terhadap modal, rasio laba operasional, dan beban operasional, secara simultan berpengaruh langsung dan signifikan terhadap pajak penghasilan badan pada perusahaan infrastruktur, utilitas dan transportasi yang terdaftar di Bursa Efek Indonesia periode 2017 hingga 2020. Secara parsial, rasio hutang terhadap modal dan beban operasional berpengaruh langsung dan signifikan terhadap pajak penghasilan badan sedangkan rasio laba operasional berpengaruh terbalik dan tidak signifikan terhadap pajak penghasilan badan.

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

Referensi: 31 (1995 – 2021)