

ABSTRACT

JESICA
(03012190071)

THE IMPACT OF THIN CAPITALIZATION AND CAPITAL INTENSITY TOWARD TAX AVOIDANCE THROUGH PROFITABILITY ON THE HEALTHCARE SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xviii + 86 pages; 12 figures; 26 tables; 7 appendix)

Tax as one of the state's income, that being used for the necessity of the state and the prosperity of the people, but also will decrease the company's profit. With this situation, the company will try to do tax avoidance with the purpose of minimizing the tax burden, but the government need the tax for the state's necessity.

The purpose of this study was to examine the influence of thin capitalization and capital intensity towards tax avoidance, with profitability as the intervening variable. The object of this research was the healthcare sector companies listed on the Indonesia Stock Exchange for the period of 2017-2021. The research model applied the path analysis, which processed with SPSS 26th version. The data analysis resulted that thin capitalization has positive significant influence on tax avoidance, capital intensity has negative non-significant influence on tax avoidance. While the profitability does not have any significant intervening influence on thin capitalization and capital intensity towards tax avoidance.

Keywords: thin capitalization, capital intensity, profitability, tax avoidance

Reference: 51 (1973-2022)

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(xviii + 86 halaman; 12 gambar; 26 tabel; 7 lampiran)

Pajak sebagai salah satu penerimaan negara yang digunakan untuk keperluan negara dan kemakmuran rakyat, namun akan mengurangi keuntungan perusahaan. Dengan keadaan ini, perusahaan akan berusaha melakukan penghindaran pajak dengan tujuan untuk meminimalkan beban pajak, namun pemerintah membutuhkan pajak untuk keperluan negara.

Tujuan dari penelitian ini adalah untuk menguji pengaruh thin capitalization dan capital intensity terhadap penghindaran pajak, dengan profitabilitas sebagai variabel intervening. Objek penelitian ini adalah perusahaan sektor kesehatan yang terdaftar di Bursa Efek Indonesia periode 2017-2021. Model penelitian menggunakan analisis jalur yang diolah dengan SPSS versi 26. Analisis data, bahwa thin capitalization berpengaruh positif signifikan terhadap penghindaran pajak, intensitas modal berpengaruh negatif tidak signifikan terhadap penghindaran pajak. Sedangkan profitabilitas tidak memiliki pengaruh intervening yang signifikan terhadap thin capitalization dan capital intensity terhadap penghindaran pajak.

Kata Kunci: thin capitalization, capital intensity, profitabilitas, penghindaran pajak

Referensi: 51 (1973-2022)