ABSTRACT

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THE INFLUENCE OF CAPITAL INTENSITY, FIRM SIZE, AND RETURN ON ASSETS TOWARD TAX AVOIDANCE IN MINING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xiv+70 pages; 7 figures; 13 tables; 4 appendixes)

The aim of the research is conducted to understand and get evidence from the influence of capital intensity, firm size, and return on assets toward tax avoidance in mining sector companies listed on the Indonesia Stock Exchange for the period 2020-2022.

The data used in this research is secondary data by using SPSS 26. The data analysis method that used in this research is multiple linear regression. The writer chooses only 10 companies out of a total of 86 in this field after reviewing them using the purposive sampling method.

The result of this study stated that capital intensity (X1), firm size (X2), and return on assets (X3) has significant influence on tax avoidance. Simultaneously, those three independents such as capital intensity, firm size, return on assets has significant influence on tax avoidance.

Keywords: Tax Avoidance, Capital Intensity, Firm Size, Return on Assets, Mining

References: 30 (2017-2022)

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(xiv+70 halaman; 7 gambar; 13 tabel; 4 lampiran)

Tujuan penelitian dilakukan untuk memahami dan mendapatkan bukti pengaruh intensitas modal, ukuran perusahaan, dan return on assets terhadap penghindaran pajak pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia periode 2020-2022.

Data yang digunakan dalam penelitian ini adalah data sekunder dengan menggunakan SPSS 26. Metode analisis data yang digunakan dalam penelitian ini adalah regresi linier berganda. Penulis hanya memilih 10 perusahaan dari total 86 perusahaan di bidang ini setelah mengkajinya menggunakan metode purposive sampling.

Hasil penelitian menyatakan bahwa intensitas modal (X1), ukuran perusahaan (X2), dan return on assets (X3) mempunyai pengaruh signifikan terhadap penghindaran pajak. Secara simultan ketiga variabel independen seperti intensitas modal, ukuran perusahaan, return on assets mempunyai pengaruh signifikan terhadap penghindaran pajak.

Keywords: Tax Avoidance, Capital Intensity, Firm Size, Return on Assets, Mining

Referensi: 30 (2017-2022)