

ABSTRACT

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THE INFLUENCE OF PROFITABILITY, LEVERAGE, AND CAPITAL INTENSITY TOWARD TAX AVOIDANCE IN CHEMICALS INDUSTRY LISTED ON THE INDONESIA STOCK EXCHANGE

(110 pages; 3 figures; 17 tables; 8 appendixes)

This study aims to analyze the influence of profitability, leverage and capital intensity on tax avoidance. In this study, the Effective Tax Rate (ETR) is used to measure tax avoidance. The population of this study is from the chemicals industry listed on the Indonesia Stock Exchange (IDX) from 2019 to 2022. Using the purposive sampling method, the researchers collected 156 samples of data from 34 different companies for use in the study. This research uses descriptive statistics, classical assumption tests, multiple linear regression analysis, and hypothesis testing as analytic methods.

The test results were obtained through SPSS (Statistical Package for the Social Sciences) version 26. The study results have shown that profitability and capital intensity has a positive influence on tax avoidance. Meanwhile, leverage negatively influences tax avoidance.

Keywords: Profitability, Leverage, Capital Intensity, Tax Avoidance

References: 3 (2018-2022)

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Studi ini bertujuan untuk menganalisis pengaruh profitabilitas, leverage, dan intensitas modal terhadap penghindaran pajak. Dalam studi ini, Tingkat Pajak Efektif (ETR) digunakan untuk mengukur penghindaran pajak. Populasi studi ini berasal dari perusahaan industri kimia yang terdaftar di Bursa Efek Indonesia (IDX) dari tahun 2019 hingga 2022. Dengan menggunakan metode purposive sampling, para peneliti mengumpulkan 156 sampel data dari 34 perusahaan yang berbeda untuk digunakan dalam studi. Penelitian ini menggunakan statistik deskriptif, uji asumsi klasik, analisis regresi linear berganda, dan pengujian hipotesis sebagai metode analisis.

Hasil pengujian diperoleh melalui SPSS (Statistical Package for the Social Sciences) versi 26. Hasil studi telah menunjukkan bahwa leverage berpengaruh profitabilitas dan intensitas modal memiliki pengaruh positif terhadap penghindaran pajak. Sementara itu, profitabilitas dan intensitas modal berpengaruh negatif terhadap penghindaran pajak.

Kata Kunci: Profitability, Leverage, Capital Intensity, Tax Avoidance

Referensi: 3 (2018-2023)