

ABSTRACT

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THE INFLUENCE OF RETURN ON ASSET AND FIRM SIZE TOWARDS TAX MANAGEMENT WITH DEBT TO EQUITY RATIO AS MODERATING VARIABLE

(xvi + 98 pages; 5 figures; 19 tables; 2 appendixes)

The objective of the study is to examine the influence of Return on Asset and Firm Size towards Tax Management with Debt to Equity Ratio as Moderating Variable in the food and beverage companies listed on the Indonesia Stock Exchange. This will be done by analyzing return on asset, firm size, and debt to equity ratio. The analysis focused on food and beverage companies that were listed on the Indonesia Stock Exchange between 2019 and 2023. The total company of the research is 96 companies. Over five years, a total of 235 research samples were collected and analyzed. The data underwent examination using multiple linear regression analysis. The results of the hypothesis test indicate that return on asset and firm size partially influence tax management, while debt to equity ratio moderate return on asset partially influence tax management, and debt to equity ratio did not moderate firm size partially influence tax management.

Keywords: Return on Asset, Firm Size, Debt to Equity Ratio, Tax Management

References: 45 (2019-2024)

ABSTRAK

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PENGARUH RETURN ON ASSETS DAN UKURAN PERUSAHAAN TERHADAP MANAJEMEN PAJAK DENGAN DEBT TO EQUITY RATIO SEBAGAI VARIABEL MODERATING

(xvi + 98 pages; 5 figures; 19 tables; 2 appendixes)

Tujuan dari penelitian ini adalah untuk mengkaji pengaruh Return on Asset dan Ukuran Perusahaan terhadap Manajemen Pajak dengan Debt to Equity Ratio sebagai Variabel Moderasi pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia. Penelitian ini dilakukan dengan menganalisis return on asset, ukuran perusahaan, dan debt to equity ratio. Analisis difokuskan pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia antara tahun 2019 hingga 2023. Total perusahaan dalam penelitian ini berjumlah 96 perusahaan. Selama lima tahun, sebanyak 235 sampel penelitian dikumpulkan dan dianalisis. Data tersebut kemudian diuji menggunakan analisis regresi linier berganda. Hasil uji hipotesis menunjukkan bahwa return on asset dan ukuran perusahaan secara parsial berpengaruh terhadap manajemen pajak, sedangkan debt to equity ratio memoderasi pengaruh return on asset secara parsial terhadap manajemen pajak. Namun, debt to equity ratio tidak memoderasi pengaruh ukuran perusahaan secara parsial terhadap manajemen pajak..

Keywords: *Return on Asset, Ukuran Perusahaan, Debt to Equity Ratio, Tax Management*

References: 45 (2019-2024)