

ABSTRAK

Penelitian ini bertujuan menganalisis pengaruh dan likuiditas terhadap penghindaran pajak, serta menganalisis mana kepemilikan institusional memoderasi hubungan leverage dan likuiditas terhadap penghindaran pajak. Diperoleh 4 variabel dalam penelitian ini leverage, likuiditas dan kepemilikan institusional sebagai variabel dependen dan penghindaran pajak sebagai variabel independen.

Populasi yang digunakan dalam penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2015-2018. Penelitian ini menggunakan metode purposive sampling dan diperoleh sebanyak 18 perusahaan. Teknik analisis data yang digunakan pada penelitian ini antara lain, uji asumsi klasik, koefisiensi determinasi, uji t, uji f dan analisis regresi berganda.

Berdasarkan hasil penelitian ini menunjukkan bahwa leverage dan likuiditas berpengaruh terhadap penghindaran pajak, dan kepemilikan institusional mampu memoderasi hubungan antara leverage dan likuiditas terhadap penghindaran pajak.

Kata Kunci: Leverage, likuiditas, kepemilikan institusional, penghindaran pajak.



ABSTRACT

This study aims to analyze the effect and liquidity of tax avoidance, and analyze where institutional ownership moderates the relationship of leverage and liquidity to tax avoidance. Obtained 4 variables in this study leverage, liquidity and institutional ownership as the dependent variable and tax avoidance as an independent variable.

The population used in this study is manufacturing companies in the consumer goods industry sector which are listed on the Indonesia Stock Exchange in the 2015-2018 period. This research uses purposive sampling method and obtained as many as 18 companies. Data analysis techniques used in this study include the classic assumption test, coefficient of determination, t test, f test and multiple regression analysis.

Based on the results of this study indicate that leverage and liquidity affect tax avoidance, and institutional ownership is able to moderate the relationship between leverage and liquidity to tax avoidance.

Keywords: Leverage, liquidity, institutional ownership, tax avoidance.

