

ABSTRAK

Penelitian ini bertujuan untuk menganalisa Pengaruh Tax Heaven, Earnings Management, dan Capital Intensity Terhadap Penghindaran Pajak (Studi empiris pada perusahaan manufaktur sektor Industri Barang dan Konsumsi yang tercatat di BEI). Data yang diperoleh sebanyak 8 perusahaan dengan periode pengamatan tahun 2013 sampai 2017. Metode analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa secara parsial variabel Tax Heaven, tidak berpengaruh terhadap tindakan penghindaran pajak, sedangkan variabel Earnings Management dan Capital Intensity berpengaruh secara signifikan terhadap penghindaran pajak. Hasil uji secara simultan pada penelitian ini menunjukkan bahwa secara bersama-sama variabel tax heaven, earnings management, dan capital intensity berpengaruh secara signifikan terhadap penghindaran pajak perusahaan di Indonesia.

Kata Kunci: Penghindaran pajak, tax heaven, earnings management, capital intensity.



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ABSTRACT

This study aims to analyze the Effect of Tax Heaven, Earnings Management, and Capital Intensity on Tax Avoidance (An empirical study on manufacturing companies in the Goods and Consumption Industry sector listed on the IDX). The data obtained were 8 companies with the observation period of 2013 to 2017. The method of data analysis used in this study was multiple linear regression analysis.

The results of this study indicate that partially the Tax Heaven, has no effect on tax avoidance, while the Earnings Management and Capital Intensity variables significantly influence tax avoidance. Simultaneous test results in this study indicate that together the variables of tax heaven, earnings management, and capital intensity significantly influence the tax avoidance of companies in Indonesia

Keywords: tax avoidance, tax heaven, earnings management, capital intensity



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