

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh fasilitas perpajakan, *return on asset*, *leverage*, dan intensitas aset terhadap manajemen pajak. Penelitian ini dilakukan terhadap 181 perusahaan manufaktur yang terdaftar di bursa efek Indonesia (BEI) periode 2017-2021. Pemilihan sampel dilakukan dengan menggunakan teknik *dedicated sampling* dan dihasilkan sampel 36 perusahaan manufaktur. Pengujian hipotesis dan analisis data dilakukan dengan menggunakan analisis regresi berganda. Hasil yang diperoleh dari penelitian ini adalah bahwa Fasilitas Perpajakan, *Leverage* dan Intensitas Aset berpengaruh terhadap Manajemen pajak, Sedangkan *Return on Aset* tidak berpengaruh terhadap Manajemen Pajak.

Kata Kunci : Fasilitas Perpajakan, *Return On Aset*, *Leverage*, Intensitas Aset Tetap, Manajemen Pajak



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ABSRTACT

This research aims to analyze the Impact Analysis of Tax Facilities, Return on Asset, Leverage, and Asset Intensity on Tax Management. This research was conducted on 181 manufacturing companies listed on the Indonesian Stock Exchange (IDX) for the period 2017-2021. The sample selection was carried out using a dedicated sampling technique and a sample of 36 manufacturing companies was produced. Hypothesis testing and data analysis were performed using multiple regression analysis. The results obtained from this study are that Tax Facilities, Leverage and Asset Intensity have an effect on Tax Management, while Return On Assets have no effect on Tax Management.

Kata Kunci : *Tax facilities, Return On Aset, Leverage, Fixed Asset Intensity, Tax Management*



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