

ABSTRAK

Penelitian ini bertujuan untuk menguji Pengaruh Ukuran Perusahaan, Profitabilitas dan Leverage terhadap Tarif Pajak Efektif pada Perusahaan sub-sektor Kesehatan yang terdaftar di BEI periode 2017-2021. Jenis penelitian ini merupakan penelitian kausal dengan metode analisis data deskriptif kuantitatif. Dimana dalam penelitian ini akan dilakukan beberapa uji seperti statistik deskriptif, uji asumsi klasik, uji kelayakan model dan uji hipotesis. Populasi penelitian ini merupakan Perusahaan sub-sektor Kesehatan yang terdaftar di BEI periode 2017-2021, Teknik pengambilan sampel dilakukan menggunakan Teknik purposive sampling, sehingga diperoleh sampel sebanyak 13 perusahaan yang menjadi fokus penelitian dengan periode penelitian selama 5 tahun. Dalam mengolah data menggunakan program aplikasi Statistical Product and Service Solutions (SPSS). Hasil penelitian ini menunjukkan bahwa Ukuran Perusahaan berpengaruh negative terhadap tarif pajak efektif, profitabilitas berpengaruh negative terhadap tarif pajak efektif dan leverage tidak berpengaruh pada tarif pajak efektif.

Kata Kunci : Ukuran Perusahaan, Profitabilitas, Leverage, Tarif Pajak Efektif



ABSTRACT

This research aims to examine the influence of company size, profitability and leverage on effective tax rates in health sub-sector companies listed on the IDX for the 2017-2021 period. This type of research is causal research with quantitative descriptive data analysis methods. Where in this research several tests will be carried out such as descriptive statistics, classical assumption tests, model feasibility tests and hypothesis tests. The population of this research is Health subsector companies registered on the IDX for the 2017-2021 period. The sampling technique was carried out using purposive sampling technique, so that a sample of 13 companies was obtained which was the focus of the research with a research period of 5 years. In processing data using the Statistical Product and Service Solutions (SPSS) application program. The results of this research show that company size has a negative effect on the effective tax rate, profitability has a negative effect on the effective tax rate and leverage has no effect on the effective tax rate.

Keywords: Company Size, Profitability, Leverage, Effective Tax Rates

