

## ABSTRAK

**Andika Hamonangan, NIM. 7153220004, Pengaruh *Capital Intensity, Leverage, Inventory Intensity, Managerial Ownership* Terhadap *Tax Avoidance* Pada Perusahaan Manufaktur Tahun 2016-2018**

Pajak merupakan kewajiban pembayaran oleh rakyat kepada pemerintah. Dari sudut pandang rakyat sendiri sebagai pembayar pajak, membayar pajak merupakan suatu bentuk pengabdian dan dukungan terhadap pemerintah dalam menjalankan pemerintahan. Bagi pemerintah pajak merupakan penyumbang terbesar bagi pemerintah yang dimana tahun 2017 saja pajak menyumbang sejumlah 85,6% total pendapatan negara sehingga sangat penting untuk mengoptimalkan penerimaan pajak. Akan tetapi bagi perusahaan merupakan suatu beban yang dimana mereka tidak ingin membayar pajak yang tinggi untuk mendapatkan income yang maksimal. Oleh sebab itu perusahaan melakukan tindakan penghindaran pajak (*tax avoidance*) yang tentu tidak melanggar hukum yang ada di Indonesia. Permasalahan yang dibahas dalam penelitian ini yaitu apakah variabel *Capital Intensity, Leverage, Inventory Intensity, Managerial Ownership* berpengaruh terhadap *Tax Avoidance* Pada Perusahaan Manufaktur Tahun 2016-2018.

Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI tahun 2016-2018 sebanyak 164 perusahaan. Sampel penelitian sebanyak 61 perusahaan dengan metode *purposive sampling*, dengan jenis penelitian kuantitatif. Data yang digunakan merupakan data sekunder yaitu laporan keuangan perusahaan yang diperoleh dari [www.idx.co.id](http://www.idx.co.id). Teknik analisis data yang digunakan adalah statistik deskriptif, uji asumsi klasik, analisis regresi berganda, uji F-statistik, dan uji t-statistik, koefisien determinasi.

Berdasarkan hasil penelitian ini secara simultan *Capital intensity, Leverage, Inventory Intensity, Managerial Ownership* tidak berpengaruh terhadap *Tax avoidance*  $F_{hitung} 1,795 < F_{tabel} 2,51$  dan nilai signifikansi 0,141. Secara parsial *Inventory intensity, Leverage, Managerial Ownership* tidak berpengaruh secara signifikan terhadap *Tax Avoidance* dimana nilai signifikansi  $> 0,05$ . Sedangkan *Capital Intensity* berpengaruh secara signifikan terhadap *tax avoidance* dengan nilai signifikansi  $< 0,05$ .

Kesimpulan dari penelitian variabel *Capital intensity, Leverage, Inventory Intensity, Managerial Ownership* secara simultan tidak berpengaruh terhadap *tax avoidance*. Sedangkan secara persial hanya *Capital intensity* yang berpengaruh terhadap *tax avoidance*.

**Kata Kunci : *Tax Avoidance, Capital intensity, Leverage, Inventory Intensity, Managerial Ownership***

## ABSTRACT

### **Andika Hamonangan, NIM. 7153220004, Effect of *Capital Intensity, Leverage, Inventory Intensity, Managerial Ownership* Against *Tax Avoidance* In Company Manufacturing Year 2016-2018**

Tax is an obligation of payment by the people to the government. From the angle of view of the people themselves as paying taxes, paying taxes is a form of devotion and support of the government in running the government. For the government tax is contributing the largest to the government that in which the year 2017 Any taxes accounted for some 85,6 % total income of the country so it is very important to optimize the admission tax . Will but the company is a burden that is where they do not want to pay taxes are high to get income maximum. By reason that companies do act avoidance of tax (*tax avoidance*) that would not violate the laws that exist in Indonesia. The problems were addressed in the study is that if the variable *Capital Intensity, Leverage, Inventory Intensity, Managerial Ownership* effect against *Tax Avoidance* In Company Manufacturing Year 2016-2018.

Population research this is a company manufacturing that is listed on the Stock Exchange in 2016-2018 as many as 164 companies. The research sample of 61 companies with a *purposive sampling method*, with the type of quantitative research. The data used is the data of secondary that reports of financial companies that obtained from [www.idx.co.id](http://www.idx.co.id) . Mechanical analysis of the data used is statistic descriptive, test the assumptions of classical, analysis regression multiple, test F- statistic, and test t - statistic, the coefficient of determination.

Based on the results of research it is simultaneously *Capital intensity, Leverage, Inventory Intensity, Managerial Ownership* no effect on *Tax avoidance*  $F_{\text{arithmetic}} 1.795 < F_{\text{table } 2, 51}$  and the value of the significance of 0.141 . In Partial *Inventory intensity, Leverage, Managerial Ownership* does not affect it significantly against *Tax Avoidance* in which the value of significance  $> 0,05$ . While *Capital Intensity* has a significant effect on *tax avoidance* with a significance value  $< 0,05$ .

The conclusion of the study variables *Capital intensity, Leverage, Inventory Intensity, Managerial Ownership* is simultaneously no effect on *tax avoidance*. While in Partial; only *Capital intensity* that effect against *tax avoidance*.

**Said Key: *Tax Avoidance, Capital Intensity, Leverage, Inventory Intensity, Managerial Ownership***