

BINA NUSANTARA UNIVERSITY

Faculty of Economics and Communication
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Thesis of Bachelor Degree in Accounting
Even Semester 2014/2015

**ANALYSIS OF ASSET MIX, LEVERAGE AND PROFITABILITY IMPACT
TOWARD TAX MANAGEMENT
(ON MANUFACTURING COMPANIES LISTED IN IDX PERIOD 2011-2013)**

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ABSTRACT

This research purposes in analyzing to certain characteristics impact, such as capital intensity, inventory intensity, leverage and profitability (using return on assets as indicator) toward tax management. The indicator of tax management measurement is using effective tax rate, because considering it could depict a real tax administration circumstances. The effective tax rate measured by dividing tax burden with earnings before tax's company. This is using double linear regression test, t-test and F-test. The research is tested on 53 manufacturing companies which listed in IDX period 2011-2013 by obtaining 159 observation data based on purposive sampling method. A result of research states that there is a positive association in capital intensity and inventory intensity which are concluded on the same comparable to tax management applied in companies. Meanwhile, a negative association found in leverage and profitability are inversely proportional to the application of tax management in companies. (CPS)

Keyword: *Tax Management, Capital Intensity, Inventory Intensity, Leverage, Profitability, Effective Tax Rate*

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Semester Genap 2014/2015

ANALISIS PENGARUH *ASSET MIX*, *LEVERAGE* DAN PROFITABILITAS TERHADAP MANAJEMEN PAJAK (PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI TAHUN 2011-2013)

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ABSTRAK

Penelitian ini bertujuan menganalisa pengaruh karakteristik tertentu, seperti intensitas modal, intensitas persediaan, *leverage* dan profitabilitas (dengan indikator *return on asset*) terhadap manajemen pajak. Indikator pengukuran manajemen pajak menggunakan tarif pajak efektif karena dianggap dapat mencerminkan kondisi sesungguhnya pembayaran pajak perusahaan. Tarif pajak efektif diukur melalui pembagian antara beban pajak perusahaan dengan laba sebelum pajak perusahaan. Alat uji menggunakan regresi linier berganda, uji *t* dan uji F. Penelitian dilakukan pada 53 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2011-2013 dengan mengumpulkan sebanyak 159 data observasi berdasarkan metode *purposive sampling*. Hasil penelitian menunjukkan adanya pengaruh yang signifikan dari intensitas modal, intensitas persediaan, *leverage* dan profitabilitas terhadap manajemen pajak. Kesimpulan penelitian menyatakan adanya hubungan positif pada intensitas modal dan intensitas persediaan diartikan berbanding searah terhadap manajemen pajak yang diterapkan perusahaan. Sementara, hubungan negatif ditemukan pada *leverage* dan profitabilitas diartikan berbanding terbalik terhadap penerapan manajemen pajak perusahaan. (CPS)

Kata kunci: Manajemen Pajak, Intensitas Modal, Intensitas Persediaan, *Leverage*, Profitabilitas, Tarif Pajak Efektif