

ABSTRAK

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Pengaruh *Related Party Transaction*, *Inventory Intensity*, *Capital Intensity*, dan Kepemilikan Asing Terhadap Penghindaran Pajak (*Tax Avoidance*) Pada Perusahaan Pertambangan Yang Terdaftar Di BEI Tahun 2016-2019 Serta Tianjauannya Dalam Sudut Pandang Islam

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui bagaimana pengaruh *related party transaction*, *inventory intensity*, *capital intensity*, dan kepemilikan asing terhadap penghindaran pajak pada perusahaan pertambangan yang terdaftar di bej tahun 2016-2019. Jumlah sampel penelitian ini sebanyak 12 perusahaan dengan metode penarikan sampel menggunakan metode *purposive sampling*. Penelitian ini menggunakan data sekunder yang diperoleh melalui laporan keuangan perusahaan. Analisis data menggunakan regresi linier berganda yang terdiri analisis statistik deskriptif, uji asumsi klasik, dan uji hipotesis. Hasil analisis linier berganda menunjukkan variabel *inventory intensity* dan kepemilikan asing berpengaruh terhadap penghindaran pajak. Sedangkan variabel *related party transaction* dan *capital intensity* tidak berpengaruh terhadap terhadap penghindaran pajak. Dalam prespektif Islam, *related party transaction*, *inventory intensity*, *capital intensity*, Investasi dan *Tax Avoidance* diperbolehkan dalam Islam.

Kata Kunci: *Related Party Transaction*, *Inventory Intensity*, *Capital Intensity*, Kepemilikan Asing, Penghindaran Pajak

ABSTRACT

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The Effect of Related Party Transactions, Inventory Intensity, Capital Intensity, and Foreign Ownership on Tax Avoidance in Mining Companies Listed on the IDX in 2016-2019 and Its Overview from an Islamic Perspective.

This study is a quantitative study that aims to determine how the effect of related party transactions, inventory intensity, capital intensity, and foreign ownership on tax avoidance in mining companies listed on the Stock Exchange in 2016-2019. The number of samples in this study were 12 companies with the sampling method using the purposive sampling method. This study uses secondary data obtained through the company's financial statements.. Data analysis used multiple linear regression consisting of descriptive statistical analysis, classical assumption test, and hypothesis testing. The results of multiple linear analysis show that inventory intensity and foreign ownership have an effect on tax avoidance. While the related party transaction and capital intensity variables have no effect on tax avoidance. In an Islamic perspective, related party transactions, inventory intensity, capital intensity, Investment and tax avoidance are allowed in Islam.

Kata Kunci: *Related Party Transaction, Inventory Intensity, Capital Intensity, Foreign Ownership, Tax Avoidance*