

ABSTRAK

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Pengaruh Struktur Modal, Profitabilitas, dan Biaya Operasional Terhadap Pajak Penghasilan Badan (PPH Badan) pada Perusahaan Manufaktur Industri Sektor Dasar dan Kimia Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2019 dan Tinjauannya Dari Sudut Pandang Islam.

Uraian Abstrak

Penelitian ini bertujuan untuk melihat *Debt to Equity Ratio* (DER) dan *Long Term Debt to Assets* (LDAR) sebagai bagian dari Struktur Modal, *Return On Assets* (ROA) sebagai bagian dari Profitabilitas serta Biaya Penjualan dan Administrasi Umum, terhadap besarnya Pajak Penghasilan Badan pada perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di BEI tahun 2014-2019. Metode yang digunakan dalam penelitian ini adalah metode kuantitatif dengan menggunakan data sekunder berupa laporan keuangan dengan teknik pengambilan sampel berupa *purposive sampling* sebanyak 12 perusahaan selama 6 periode, yang dianalisa menggunakan regresi linier berganda dengan program *software* SPSS. Hasil penelitian ini menunjukkan bahwa Struktur Modal yang diprosikan dengan *Debt to Equity Ratio* (DER) dan *Long Term Debt to Assets* (LDAR) tidak berpengaruh terhadap Pajak Penghasilan Badan, yang artinya besar kecilnya *Debt to Equity Ratio* (DER) dan *Long Term Debt to Assets* (LDAR) tidak berpengaruh terhadap Pajak Penghasilan Badan, sedangkan *Return On Assets* (ROA) dan Biaya Operasional berpengaruh positif terhadap Pajak Penghasilan Badan yang artinya semakin tinggi *Return On Assets* (ROA) dan Biaya Operasional maka semakin tinggi Pajak Penghasilan Badan dan sebaliknya semakin rendah *Return On Assets* (ROA) dan Biaya Operasional, semakin rendah Pajak Penghasilan Badan. Secara keseluruhan *Debt to Equity Ratio* (DER), *Long Term Debt to Assets* (LDAR), *Return On Assets* (ROA) dan Biaya Operasional dalam perspektif Islam belum sepenuhnya memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an dan Hadist.

Kata kunci : Biaya Operasional, *Debt to Equity Ratio*, *Long Term Debt to Assets*, Pajak Penghasilan Badan, *Return On Assets*.

ABSTRACT

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The Influence of Capital Structure, Profitability, and Operating Expenses on Corporate Tax in Basic and Chemical Industry Manufacturing Companies Listed on the Indonesia Stock Exchange in 2014-2019 and its Overview from the Islamic Point of View.

Abstract Description

This study aims to look at Debt to Equity Ratio (DER) and Long Term Debt to Assets (LDAR) as part of the Capital Structure, Return On Assets (ROA) as part of Profitability as well as Sales and General Administration Costs, to the amount of Corporate Income Tax at basic industrial sector and chemical manufacturing companies listed on the IDX in 2014-2019. The method used in this research is quantitative method using secondary data in the form of financial reports with a purposive sampling technique of 12 companies for 6 periods analyzed using multipl linier regression with SPSS software program. The results of this study indicate that the capital structure proxied by the Debt to Equity Ratio (DER) and Long Term Debt to Assets (LDAR) has no effect on Corporate Income Tax, which means the size of the Debt to Equity Ratio (DER) and Long Term Debt to Assets (LDAR) has no effect on Corporate Income Tax, while Return On Assets (ROA) and Operational Costs have a positive effect on Corporate Income Tax, which means that the higher the Return On Assets (ROA) and Operational Costs, the higher the cost the lower the Corporate Income Tax. Overall, Debt to Equity Ratio (DER), Long Term Debt to Assets (LDAR) , Return on Assets (ROA) and Operational Costs in a Islamic perspective have not fully fulfilled Islamic law as a whole in every supporting variable as stated in the Al-Qur'an and Hadith.

Keywords: Corporate Income Tax, Debt to Equity Ratio, Long Term Debt to Assets, Operating Costs, Return On Assets.