

ABSTRACT

THE EFFECT OF PROFITABILITY, LEVERAGE, CAPITAL INTENSITY RATIO, INDEPENDENT COMMISSIONERS, AND COMPANY SIZE ON TAX MANAGEMENT

(Empirical Study of Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) Period 2018-2021)

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This study aims to empirically prove the effect of profitability, leverage, capital intensity ratio, independent commissioners, and company size on tax management. This study tested five independent variables: profitability, leverage, capital intensity ratio, independent commissioners, and company size. The data used in this research is financial report data for manufacturing companies listed on the Indonesia Stock Exchange (IDX) for 2018-2021. The data source used is the website www.idx.co.id. The population used in this study are manufacturing companies listed on Indonesia Stock Exchange (IDX) for the 2018-2021 period. The sampling technique in this study used purposive sampling with a total sample of 64 companies during four years of research, so the number of observations was 256. The data analysis technique used multiple linear analyses with SPSS 22 software. The results of this study indicate that leverage has a significant effect on tax management. In contrast, profitability, capital intensity ratio, independent commissioners, and company size do not significantly impact tax management.

Keywords: Tax Management, Profitability, Leverage, Capital Intensity Ratio, Independent Commissioner, and Company Size.

