

## **ABSTRACT**

**EDRIC GORDON**

**03012180107**

### **THE EFFECT OF RETURN ON ASSETS, NET PROFIT MARGIN AND DEBT TO EQUITY RATIO TOWARD INCOME TAX PAYABLE IN INDUSTRIALS SECTOR COMPANIES LISTED ON INDONESIA STOCK EXCHANGE**

(xvi+70 pages; 6 figures; 14 tables; 4 appendixes)

The purpose of this research is to reveal whether return on assets, net profit margin and debt to equity ratio has partial or simultaneous significant effect on income tax payable in industrials sector companies listed on Indonesia Stock Exchange. There are three independent variables in this study: return on assets, net profit margin, and debt to equity ratio. However, the amount of income tax that must be paid is the research's dependent variable. A quantitative strategy involving secondary data and purposive sampling is used in this study, with a total of 30 samples drawn from 52 Indonesian stock exchange-listed industrials sector enterprises during a three-year period. To conduct this study, SPSS 26 was utilized to perform multiple linear regression and hypothesis testing.

The result of this research is as follows. Return on assets has significant effect towards income tax payable in industrials sector companies listed on Indonesia Stock Exchange. Net profit margin has significant effect towards income tax payable in industrials sector companies listed on Indonesia Stock Exchange. Debt to equity ratio has no significant effect towards income tax payable in industrials sector companies listed on Indonesia Stock Exchange. Return on assets, net profit margin and Debt to Equity Ratio have simultaneous significant effect toward income tax payable in industrials sector companies listed on Indonesia Stock Exchange.

**Keywords: Return on Assets, Net Profit Margin, Debt to Equity Ratio, Income Tax Payable**

References: 45 (2007-2021)

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### **THE EFFECT OF RETURN ON ASSETS, NET PROFIT MARGIN AND DEBT TO EQUITY RATIO TOWARD INCOME TAX PAYABLE IN INDUSTRIALS SECTOR COMPANIES LISTED ON INDONESIA STOCK EXCHANGE**

(xvi+70 halaman; 6 gambar; 13 tabel; 4 lampiran)

*Tujuan penelitian ini adalah untuk mengetahui apakah return on assets, net profit margin dan debt to equity ratio berpengaruh signifikan secara parsial atau simultan terhadap pajak penghasilan terutang pada perusahaan sektor industri yang terdaftar di Bursa Efek Indonesia. Ada tiga variabel independen dalam penelitian ini: return on assets, net profit margin, dan debt to equity ratio. Namun besarnya pajak penghasilan yang harus dibayar merupakan variabel terikat penelitian. Strategi kuantitatif yang melibatkan data sekunder dan purposive sampling digunakan dalam penelitian ini, dengan total 30 sampel yang diambil dari 52 perusahaan sektor industri yang terdaftar di Bursa Efek Indonesia selama periode tiga tahun. Untuk melakukan penelitian ini, SPSS 26 digunakan untuk melakukan regresi linier berganda dan pengujian hipotesis.*

*Hasil penelitian ini adalah sebagai berikut. Return on assets berpengaruh signifikan terhadap pajak penghasilan terutang pada perusahaan sektor industri yang terdaftar di Bursa Efek Indonesia. Net profit margin berpengaruh signifikan terhadap pajak penghasilan terutang pada perusahaan sektor industri yang terdaftar di Bursa Efek Indonesia. Debt to equity ratio tidak berpengaruh signifikan terhadap pajak penghasilan terutang pada perusahaan sektor industri yang terdaftar di Bursa Efek Indonesia. Return on assets, net profit margin dan Debt to Equity Ratio secara simultan berpengaruh signifikan terhadap pajak penghasilan terutang pada perusahaan sektor industri yang terdaftar di Bursa Efek Indonesia.*

**Kata Kunci:** Return on Assets, Net Profit Margin, Debt to Equity Ratio, Income Tax Payable

Referensi: 45 (2007-2021)