

ABSTRAK

Judul : Analisis Faktor pemicu perusahaan melakukan *tax management* pada Industri Manufaktur Subsektor makanan & minuman yang Terdaftar di Bursa Efek Indonesia (BEI) periode 2012-2017.

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Program Studi : Akuntansi

Penelitian ini bertujuan untuk mengkaji Analisis Faktor-faktor yang Berpengaruh terhadap pemicu perusahaan melakukan *tax management* pada Industri Manufaktur Subsektor makanan & minuman yang Terdaftar di Bursa Efek Indonesia (BEI) periode 2012-2017,

Penelitian ini berbentuk kausalitas, sumber data yang digunakan data sekunder. Sampel penelitian ini adalah industri manufaktur subsector makanan & minuman periode 2012-2017. Unit analisis yang digunakan adalah industri di bidang keuangan. Teknik analisis data adalah *purposive sampling*. Alat analisis yang digunakan adalah Regresi Linear Berganda.

Hasil penelitian ini menunjukkan bahwa *Current Ratio*, *interest Leverage*, dan Laba Ditahan berpengaruh secara simultan terhadap pemicu perusahaan melakukan *tax Management* dengan nilai signifikan $0,044 < 0,05$. Secara Parsial *Current Ratio* Berpengaruh negative signifikan terhadap pemicu perusahaan melakukan *tax management* dengan nilai signifikan $0,020 < 0,05$. *Interest Leverage* tidak berpengaruh signifikan terhadap pemicu perusahaan melakukan *tax management* dengan nilai signifikan $0,166 > 0,05$. Laba ditahan tidak berpengaruh signifikan terhadap pemicu perusahaan melakukan *tax management* dengan nilai signifikan $0,392 > 0,05$

Kata Kunci : *Current Ratio*, *Interest Leverage*, Laba Ditahan dan Pemicu perusahaan melakukan *tax management*.

ABSTRACT

Title : *Analysis of Factors Influencing the triggers of the company to conduct tax management in the Food & Beverage Subsector Manufacturing Industry that is listed on the Indonesia Stock Exchange (IDX) for the period 2012-2017.*

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Study Program : Accounting

This study aims to examine the Analysis of Factors that Influence the trigger of companies conducting tax management in the Food & Beverage Subsector Manufacturing Industry which is listed on the Indonesia Stock Exchange (IDX) for the period 2012-2017,

This research is in the form of causality, the data source used is secondary data. The sample of this study is the food & beverage subsector manufacturing industry for the period 2012-2017. The unit of analysis used is the industry in finance. The data analysis technique is purposive sampling. The analytical tool used is Multiple Linear Regression.

The results of this study indicate that the Current Ratio, interest Leverage, and Retained Earnings have an effect simultaneously on the trigger of the company doing tax management with a significant value of $0.044 < 0.05$. Partially Current Ratio has a significant negative effect on the trigger of the company doing tax management with a significant value of $0.020 < 0.05$. Interest Leverage has no significant effect on the trigger of the company doing tax management with a significant value of $0.166 > 0.05$. Retained earnings have no significant effect on the trigger of the company conducting tax management with a significant value of $0.392 > 0.05$

Keywords: Current Ratio, Interest Leverage, Retained Earnings and trigger companies do tax management.