

## ABSTRAK

**GITA CITRA. 2020. Pengaruh Debt to Equity Ratio (DER) Terhadap Pajak Penghasilan (PPh) Badan “Studi Pada Perusahaan Manufaktur Sub Sektor Industri Barang Konsumsi Yang Terdaftar Di BEI Tahun 2018 – 2022. Skripsi Dibimbing oleh Hasiatul Aini, S.E., M.Si. Dan Eka Meiliya Dona, S.E., M.Si., Ak., CA**

Penelitian ini membahas tentang pengaruh *Debt to Equity Ratio* (DER) terhadap Pajak Penghasilan (PPh) Badan “Studi Pada Perusahaan Manufaktur Sub Sektor Industri Barang Konsumsi Yang Terdaftar Di BEI Tahun 2018 – 2022. Teknik pengumpulan data yang digunakan adalah *Debt to Equity Ratio* (DER) dan Pajak Penghasilan (PPh) yang diperoleh dari website resmi. Metode analisis yang digunakan adalah regresi linier sederhana. Hasil perhitungan menunjukkan bahwa: *Debt to Equity Ratio* (DER) berpengaruh signifikan terhadap Pajak Penghasilan (PPh) Badan “studi pada Perusahaan Manufaktur Sub Sektor Industri Barang Konsumsi Yang Terdaftar di BEI Tahun 2018 – 2022. ketika nilai *Debt To Equity Ratio* semakin tinggi artinya pajak penghasilan perusahaan yang dibayarkan perusahaan akan menurun. Apabila tarif pajak perusahaan yang diterapkan semakin tinggi maka perusahaan akan terdorong untuk melakukan penghematan pajak. Penghematan pajak yang dilakukan perusahaan dengan cara penambahan hutang yang menghasilkan beban bunga yang dapat mengurangi pajak yang dibayarkan.

Nilai koefisien determinasi ( $R^2$ ) adalah sebesar 0,764 hal ini menunjukkan bahwa sebesar 76,4% sumbang dari *Debt to Equity Ratio* (DER) terhadap Pajak Penghasilan (PPh) Badan “studi pada Perusahaan Manufaktur Sub Sektor Industri Barang Konsumsi Yang Terdaftar di BEI Tahun 2018 – 2022 sedang kisarannya sebesar 23,6% dipengaruhi oleh variabel lain selain variabel dalam penelitian ini. *Debt to Equity Ratio* yang terlalu tinggi mempunyai dampak buruk terhadap kinerja perusahaan, karena tingkat utang yang semakin tinggi akan meningkatkan beban bunga perusahaan semakin besar dan mengurangi keuntungan.

**Kata Kunci: *Debt to Equity Ratio* (DER), Pajak Penghasilan (PPh)**

## ABSTRACT

**GITA CITRA. 2020. The Influence of Debt to Equity Ratio (DER) on Corporate Income Tax (CIT) "A Study on Manufacturing Companies in the Consumer Goods Industry Sub-Sector Listed on the Indonesia Stock Exchange (BEI) in the Years 2018-2022." This study was under the guidance of Hasiatul Aini, S.E., M.Si. and Eka Meiliya Dona, S.E., M.Si., Ak., CA.**

This study discussed the influence of Debt to Equity Ratio (DER) on Corporate Income Tax (CIT) "A Study on Manufacturing Companies in the Consumer Goods Industry Sub-Sector Listed on the Indonesia Stock Exchange (BEI) in the Years 2018-2022." The data collection technique used was Debt to Equity Ratio (DER) and Corporate Income Tax (CIT), obtained from the official website. The analysis method used was simple linear regression. The calculation results showed that: Debt to Equity Ratio (DER) had a significant effect on Corporate Income Tax (CIT) "a study on Manufacturing Companies in the Consumer Goods Industry Sub-Sector Listed on the Indonesia Stock Exchange (BEI) in the Years 2018-2022." When the Debt to Equity Ratio value was higher, it meant that the corporate income tax paid by the company would decrease. If the applied tax rate for the company was higher, the company would be encouraged to save on tax payments. Tax savings made by the company through the addition of debt resulted in interest expenses that could reduce the tax paid.

The coefficient of determination (R Square) was 0.764, indicating that 76.4% of the contribution to Corporate Income Tax (CIT) "a study on Manufacturing Companies in the Consumer Goods Industry Sub-Sector Listed on the Indonesia Stock Exchange (BEI) in the Years 2018-2022" was influenced by Debt to Equity Ratio (DER), while the remaining 23.6% was influenced by other variables apart from the variables in this study. A high Debt to Equity Ratio had a negative influence on company performance because a higher debt level indicated a greater interest burden on the company and reduced profits.

**Keywords: Debt to Equity Ratio (DER), Corporate Income Tax (CIT)**