

## ABSTRAK

Pajak merupakan salah satu sumber dana pemerintah untuk pembiayaan pembangunan nasional. Target penerimaan pajak setiap tahun makin meningkat, tetapi realisasi penerimaan pajak belum dapat memenuhi target yang diharapkan pemerintah. Beberapa hal yang menyebabkan belum terpenuhinya target tersebut adalah menurunnya penerimaan PPh Badan. Penyebab terjadinya penurunan Pajak Penghasilan Badan tersebut karena menurunnya tingkat profitabilitas dan meningkatnya biaya operasional perusahaan.

Penelitian ini bertujuan mengetahui pengaruh dari *gross profit ratio*, *operating profit ratio*, dan biaya operasional terhadap pajak penghasilan badan secara parsial, dan menjelaskan variabel yang berpengaruh dominan terhadap pajak penghasilan badan. Penelitian ini dilakukan terhadap 14 perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2017 dipilih melalui teknik *purposive sampling*. Metode analisis yang digunakan yaitu analisis statistik deskriptif, uji normalitas, uji multikolinearitas, uji heteroskedastisitas, uji autokorelasi, analisis regresi linier berganda, koefisien determinasi, dan uji t.

Hasil yang diperoleh dari pengujian yang telah dilakukan menunjukkan bahwa variabel *gross profit ratio* berpengaruh secara positif dan signifikan terhadap pajak penghasilan badan, *operating profit ratio* berpengaruh secara negatif dan signifikan terhadap pajak penghasilan badan, dan variabel biaya operasional berpengaruh secara positif dan dominan terhadap pajak penghasilan badan. Dengan melihat hasil koefisien determinasi ( $R^2$ ) sebesar 0,199 menunjukkan bahwa variabel *gross profit ratio*, *operating profit ratio*, dan biaya operasional dapat mempengaruhi pajak penghasilan badan sebesar 20%, sisanya pajak penghasilan badan dipengaruhi oleh variabel lain yang tidak diteliti.

**Kata kunci: Gross Profit Ratio, Operating Profit Ratio, Biaya Operasional, Pajak Penghasilan Badan**

## ABSTRACT

Tax is one of the sources of government funding to finance national development. The tax revenue target increases every year, but the realization of tax revenues has not been able to meet the targets expected by the government. Some of the things that have not reached the target are corporate income tax. The cause of the decline in corporate income tax is due to a decrease in the level of profitability and an increase in the company's operating cost.

This research aims to determine the effect of gross profit ratio, operating profit ratio, and operational costs to corporate income tax partially, and to explain the dominant variables to corporate income tax. This research was conducted on 14 companies listed on the Indonesia Stock Exchange in 2015-2017 selected through a purposive sampling technique. The analytical method used is descriptive statistical analysis, normality test, multicollinearity test, heteroscedasticity test, autocorrelation test, multiple linear regression analysis, coefficient of determination, and t test.

The results obtained from the tests that have been done show that the gross profit ratio variable has a positive and significant effect on corporate income tax, the operating profit ratio has a negative and significant effect on corporate income tax, and the operational cost variable has a positive and dominant effect on corporate income tax. Seeing the results of the coefficient of determination ( $R^2$ ) of 0.199, it shows that the variable gross profit ratio, operating profit ratio, and operating costs can affect the corporate income tax of by 20%, the rest of the corporate income tax is influenced by other variables not examined.

**Keywords: Gross Profit Ratio, Operating Profit Ratio, Operating Costs, Corporate Income Tax**