

ABSTRAK

Uzroul Markhamah. 2025. Analisis Pengaruh Profitabilitas, Likuiditas, dan Solvabilitas Terhadap PPH Badan Terutang Pada Perusahaan Manufaktur Sektor Industri Dasar dan Kimia Periode 2020-2024. Tugas Akhir. Program Studi D3 Manajemen Pajak, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Karuniawati Hasanah, S.E., M.M (II) Ahmad Nur Aziz, S.Pd., M.Ak.

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh profitabilitas, likuiditas dan solvabilitas terhadap pajak penghasilan badan pada perusahaan manufaktur sub sektor industri dasar dan kimia yang terdaftar pada Bursa Efek Indonesia Tahun 2020-2024. Sampel dalam penelitian ini ada 28 perusahaan manufaktur sub sektor industri barang konsumsi dengan jumlah data dalam periode selama tahun pengamatan 2020 sampai dengan 2020 secara keseluruhan adalah sebanyak 125 data. Hasil penelitian menunjukkan bahwa (1) Terdapat pengaruh profitabilitas terhadap PPh badan terutang. (2) Terdapat pengaruh likuiditas terhadap PPh badan terutang namun, arahnya negatif. (3) Terdapat pengaruh solvabilitas terhadap PPh badan terutang.

Kata Kunci: Profitabilitas, Likuiditas, Solvabilitas, PPH Badan

ABSTRACT

Uzroul Markhamah. 2025. *Analysis of the Effect of Profitability, Liquidity, and Solvency on Corporate Income Tax Payable in Manufacturing Companies in the Basic and Chemical Industry Sector for the 2020-2024 Period*. Thesis. D3 Tax Management Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Supervisor (I) Dr. Karuniawati Hasanah, S.E., M.M (II) Ahmad Nur Aziz, S.Pd., M.Ak.

This study aims to empirically prove the effect of profitability, liquidity and solvency on corporate income tax in manufacturing companies in the basic and chemical industry sub-sectors listed on the Indonesia Stock Exchange in 2020-2024. The sample in this study was 28 manufacturing companies in the consumer goods industry sub-sector with a total of 125 data in the observation period from 2020 to 2020. The results of the study indicate that (1) There is an effect of profitability on corporate income tax. (2) There is an effect of liquidity on corporate income tax, but the direction is negative. (3) There is an effect of solvency on corporate income tax.

Keywords: *Profitability, Liquidity, Solvency, Corporate Income Tax*