ABSTRAK

PENGARUH JUMLAH SAHAM TERDAFTAR, VOLUME PERDAGANGAN DAN KAPITALISASI PASAR TERHADAP PENERIMAAN PAJAK PENGHASILAN FINAL DI BURSA EFEK INDONESIA

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Penelitian ini bertujuan untuk mengetahui pengaruh jumlah saham terdaftar, volume perdagangan dan kapitalisasi pasar terhadap penerimaan pajak penghasilan final di bursa efek indonesia. Jenis penelitian yang digunakan adalah penelitian kuantitatif dengan pendekatan deskriptif. Alat analisis yang digunakan adalah analisis regresi linier berganda yang selanjutnya dilakukan uji asumsi klasik. Berdasarkan uraian hasil analisis dan pembahasan dapat disimpulkan hasil uji t menunjukkan bahwa jumlah saham terdaftar (X_1) tidak berpengaruh signifikan terhadap penerimaan pajak penghasilan final di Bursa Efek Indonesia. Volume perdagangan (X_2) tidak berpengaruh signifikan terhadap penerimaan pajak penghasilan final di Bursa Efek Indonesia. Kapitalisasi pasar (X_3) berpengaruh signifikan terhadap penerimaan pajak penghasilan final di Bursa Efek Indonesia. Hasil Uji F menunjukkan bahwa jumlah saham terdaftar (X_1), volume perdagangan (X_2), dan kapitalisasi pasar (X_3) berpengaruh signifikan terhadap penerimaan pajak penghasilan Final Bursa Efek Indonesia.

Katakunci: Jumlah saham terdaftar, volume perdagangan, kapitalisasi pasar dan pajak penghasilan final

ABSTRACT

THE INFLUENCE OF REGISTERED STOCK, TRADE VOLUME AND MARKET CAPITALIZATION ON RECEIVING TAX FINAL INCOME IN INDONESIA EXCHANGE

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The research of this study aims to influence the number of listed shares, trading volume and market capitalization on the receipt of final income tax at the Indonesia stock exchange. This type of research is a quantitative research with a quantitative approach. The analytical tool used is multiple linear regression analysis that was previously conducted a classic assumption test. Based on the description of the results of the analysis and discussion based on the t test (partial) it can be concluded that the number of registered shares (X1) does not significantly influence the income tax income of the Indonesia Stock Exchange Final. Trading volume (X2) has no significant effect on the income tax income of the Indonesia Stock Exchange Final. Market capitalization (X3) has a significant effect on the income tax income of the Indonesia Stock Exchange Final. Based on F test (simultaneous) the number of registered shares (X1), trading volume (X2), and market capitalization (X3) has a significant effect on the income tax final of the Indonesia Stock Exchange.

Keywords: Number of registered shares, trading volume, market capitalization and final income tax