

ABSTRACT

THE EFFECT OF INSTITUTIONAL OWNERSHIP, WITHHOLDING TAXES AND THE SIZE OF THE AUDIT COMMITTEE ON THIN CAPITALIZATION (Study on Manufacturing Companies on the Indonesia Stock Exchange 2015 - 2019)

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Every activity in the organization tries to realize the planned goals. This study aimed to determine the effect of X1 on Y (H1), X2 on Y (H2), X3 on Y (H3). The research method used is quantitative.

The method of analysis using multiple linear regression with data collection using secondary data. The results showed that (H1) had a t count < t table (-2,388 < 1.652), and a value (Sig.) < criteria (0.018 < 0.050), which means X1 has an influence on Y. (H2) has a t count value. < t table (1.573 > 1.652), and the value (Sig.) > criteria (0.117 > 0.050), which means that X2 has no effect on Y. (H3) has a value of t count > t table (2.458 > 1.652), and the value (Sig.) < criteria (0.015 < 0.050), which means X3 has an effect on Y. So it can be concluded that X1 and X3 have a partial effect on Y, while X2 has no partial effect on Y.

Keywords: Institutional Ownership, Withholding Taxes, Audit Committee Size, Thin Capitalization

References : 12

Publication Year : 2022 - 1