ABSTRAK

MUH. IDRIS. 2025. *Corporate Tax Avoidance and Zombie Firms* Pada Perusahaan BUMN yang terdaftar di BEI Indonesia*.* Skripsi Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar*. Dibimbing* oleh: Mira dan Indriana

Pajak merupakan kewajiban finansial yang dibayarkan oleh individu dan pelaku usaha kepada pemerintah untuk mendukung kebutuhan publik seperti layanan kesehatan, pendidikan, dan infrastruktur, serta menjaga stabilitas ekonomi masyarakat. Pajak penghasilan perusahaan atau *Corporate Income Tax* (CIT) merupakan bagian signifikan dari total penerimaan pajak di Indonesia, menyumbang lebih dari 25% dari total penerimaan pajak pada tahun 2020. Pajak penghasilan dari perusahaan tersebut menjadi rawan untuk dilakukan praktik penghindaran pajak (*corporate tax avoidance*) oleh perusahaan guna mendapatkan keuntungan. Selain potensi pengambilan keuntungan melalui *corporate tax avoidance*, fenomena *zombie firms* yang merupakan fenomena perusahaan yang kesulitan dalam menjalankan operasional, finansial dan perpajakannya turut mengambil peran dalam merugikan perekonomian di Indonesia.

Maka dari itu, penelitian ini dilaksanakan untuk menganalisis dan mendapatkan bukti empiris bagaimana praktik *corporate tax avoidance* memengaruhi status *zombie firms* pada perusahaan yang terdaftar di BEI. Jenis penelitian ini adalah penelitian kuantitatif dengan menganalisis data sekunder berupa *annual report* perusahaan menggunakan aplikasi EViews 13. Hasil penelitian menunjukkan bahwa *corporate tax avoidance* sebagai variabel bebas tidak berpengaruh serta berasosiasi negatif terhadap status *zombie firms* sebagai variabel terikat perusahaan BUMN yang terdaftar di BEI. Selain itu, variabel kontrol berupa ukuran perusahaan dan profitabilitas (ROA) tidak berpengaruh serta berasosiasi negatif terhadap status *zombie firms* perusahaan BUMN yang terdaftar di BEI terkecuali *leverage* yang tidak berpengaruh namun berasosiasi positif terhadap status *zombie firms* perusahaan BUMN yang terdaftar di BEI.

Kata Kunci: Pajak*, Corporate Tax Avoidance*, *Zombie Firms,* Ukuran Perusahaan, Profitabilitas, *Leverage*

ABSTRACT

MUH. IDRIS. 2025. Corporate Tax Avoidance and Zombie Firms in State-Owned Enterprises Listed on the Indonesia Stock Exchange. Thesis, Accounting Department, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Mira and Indriana

Taxes are financial obligations paid by individuals and business entities to the government in order to support public needs such as healthcare services, education, infrastructure, and to maintain economic stability within society. Corporate Income Tax (CIT) is a significant component of Indonesia's total tax revenue, contributing more than 25% of the total tax receipts in 2020. However, corporate income tax is vulnerable to tax avoidance practices by companies seeking to increase their profits. In addition to the potential exploitation through corporate tax avoidance, the emergence of zombie firms companies struggling with operational, financial, and tax-related challenges has also played a detrimental role in Indonesia's economic landscape.

Therefore, this study was conducted to analyze and provide empirical evidence on how corporate tax avoidance practices influence the status of zombie firms among companies listed on the Indonesia Stock Exchange (IDX). This research employs a quantitative method by analyzing secondary data obtained from corporate annual reports using the EViews 13 application. The results indicate that corporate tax avoidance, as the independent variable, has no significant effect and is negatively associated with the status of zombie firms among state-owned enterprises (SOEs) listed on the IDX. Additionally, control variables such as firm size and profitability (measured by Return on Assets or ROA) also have no significant effect and show a negative association with the status of zombie firms. However, leverage is found to have no significant effect but is positively associated with the zombie firm status of SOEs listed on the IDX.

Keywords: *Tax, Corporate Tax Avoidance, Zombie Firms, Firms Size, Profitability, Leverage*