

ABSTRAK

Novianti, NPM 434334032017074, Pengaruh Insentif Pajak Di Masa Pandemi Covid-19 terhadap Penerimaan Pajak Penghasilan Badan, pada KPP Pratama Bandung Tegallega, Skripsi Program Strata Satu (S-1) Sekolah Tinggi Ilmu Ekonomi Pasundan Bandung Program Studi Akuntansi 2021, dibawah bimbingan Ibu Siti Mialasmaya SE,.MM,.Ak,.CA.

Tujuan dari penelitian ini adalah untuk mengetahui Pengaruh Insentif Pajak Di Masa Pandemi Covid-19 terhadap Penerimaan Pajak Penghasilan Badan pada KPP Pratama Bandung Tegallega secara parsial maupun simultan.

Metode penelitian yang digunakan adalah metode penelitian deskriptif dan verifikatif pada KPP Pratama Bandung Tegallega. Dalam usaha memperoleh data dan informasi yang akan mendukung penelitian ini yaitu dengan mengumpulkan data primer serta gambaran secara mendalam mengenai pengaruh Insentif Pajak Di Masa Pandemi Covid-19 terhadap Penerimaan Pajak Penghasilan Badan. Data yang terkumpul diolah dengan menggunakan *software IBM SPSS Statistic versi 25*. Pengujian hipotesis yang digunakan adalah analisis regresi linear Sederhana, uji t, uji F, dan koefisien determinasi.

Berdasarkan hasil penelitian, diperoleh hasil analisis korelasi menghasilkan koefisien 0,866 termasuk dalam kategori sangat kuat. Hasil estimasi Regresi Linear Sederhana sebesar 45,084 hal ini menunjukkan nilai Penerimaan Pajak Penghasilan Badan. Jika Insentif Pajak Di Masa Pandemi Covid-19 secara simultan tidak dilaksanakan bernilai 0. Arah koefisien Regresi Linier Sederhana untuk Insentif Pajak Di Masa Pandemi Covid-19 sebesar 3,033. Bertanda positif menunjukkan semakin baik Insentif Di Masa Pandemi Covid-19 maka akan meningkat pula Penerimaan Pajak Penghasilan Badan. Dengan besarnya Koefisien Determinasi sebesar 0,750 yang menunjukkan bahwa Insentif Pajak Di Masa Pandemi Covid-19 (Variabel X) mempengaruhi Penerimaan Pajak Penghasilan Badan (Variabel Y) sebesar 75% dan sisanya 25% merupakan pengaruh faktor lain yang tidak diteliti oleh penulis seperti Kepatuhan Wajib Pajak, Kesadaran Wajib Pajak Dan Lainnya.

Kata Kunci: Insentif Pajak Di Masa Pandemi Covid-19, Penerimaan Pajak Penghasilan Badan .

ABSTRACT

Novianti, NPM 434334032017074, The Effect of Tax Incentives During the Covid-19 Pandemic Period on Corporate Income Tax Revenue, at KPP Pratama Bandung Tegallega, Undergraduate Thesis Program (S-1) College of Economics Pasundan Bandung Accounting Study Program 2021, under the guidance of Mrs. Siti Mialasmaya SE,.MM,.Ak,.CA.

The purpose of this study was to determine the effect of tax incentives during the Covid-19 pandemic on corporate income tax receipts at KPP Pratama Bandung Tegallega partially or simultaneously.

The research method used is descriptive and verification research methods at KPP Pratama Bandung Tegallega. In an effort to obtain data and information that will support this research, namely by collecting primary data and an in-depth description of the effect of Tax Incentives during the Covid-19 Pandemic on Corporate Income Tax Revenue. The collected data was processed using IBM SPSS Statistics version 25 software. The hypothesis testing used was simple linear regression analysis, t test, F test, and coefficient of determination.

Based on the results of the study, the results of the correlation analysis resulted in a coefficient of 0.866 which was included in the very strong category. The estimation result of Simple Linear Regression is 45,084 this shows the value of Corporate Income Tax Revenue. If the Tax Incentives During the Covid-19 Pandemic Period are not simultaneously implemented, the value is 0. The direction of the Simple Linear Regression coefficient for Tax Incentives during the Covid-19 Pandemic is 3.033. A positive sign indicates the better the incentives during the Covid-19 pandemic, the higher corporate income tax revenues will also be. With the magnitude of the Coefficient of Determination of 0.750 which shows that Tax Incentives During the Covid-19 Pandemic Period (Variable X) affects Corporate Income Tax Revenue (Variable Y) by 75% and the remaining 25% is the influence of other factors not examined by the author such as Taxpayer Compliance , Taxpayer Awareness And Others.

Keywords: Tax Incentives, Covid-19 Pandemic, Corporate Income Tax Revenue.