

**ABSTRACT**  
**THE INFLUENCE OF CORPORATE INCOME TAX AND TOTAL ASSETS  
ON THE FINANCIAL PERFORMANCE OF THE COMPANY BANK  
CENTRAL ASIA Tbk**

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This research aims to analyze the influence of corporate income tax article 23 and total assets on the financial performance of Bank Central Tbk, partially or simultaneously. This research uses quantitative methods with secondary data in the form of the PT Bank Central Tbk Financial Report for the 2020-2023 period. Data analysis was carried out using multiple linear regression to test the relationship between variables. The research results show that partially Corporate Income Tax article 23 and Total Assets do not have a significant effect on financial performance. However, simultaneously both variables have a significant influence. The implication of this research is the need for companies to optimize tax strategies and asset management in order to increase operational efficiency and profitability.

Keywords: Corporate Income Tax article 23, Total Assets, Financial Performance Of PT Bank Central Asia Tbk.