

ABSTRAK

PENGARUH *PROFITABILITY*, *LEVERAGE*, DAN *CAPITAL INTENSITY* TERHADAP *TAX AVOIDANCE*

**(Studi Kasus Pada Perusahaan Manufaktur Sub Sektor Makanan dan
Minuman Yang Terdaftar di BEI Tahun 2016-2021)**

Penelitian ini bertujuan untuk menguji pengaruh *profitability* terhadap *tax avoidance*, pengaruh *leverage* terhadap *tax avoidance*, pengaruh *capital intensity* terhadap *tax avoidance*, serta pengaruh *profitability*, *leverage*, dan *capital intensity* secara simultan terhadap *tax avoidance*. Sampel yang digunakan dalam penelitian ini adalah perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia pada tahun 2016-2021. Teknik pengambilan sampel yaitu dengan metode *purposive sampling* dan diperoleh 12 sampel yang diakses melalui *website idx.co.id* dalam bentuk laporan keuangan tahunan. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dan diolah dengan menggunakan program SPSS versi 16. Hasil penelitian menunjukkan bahwa : *Profitability* tidak berpengaruh terhadap *tax avoidance*, *leverage* berpengaruh positif terhadap *tax avoidance*, *capital intensity* berpengaruh negatif terhadap *tax avoidance*, serta *profitability*, *leverage*, dan *capital intensity* berpengaruh terhadap *tax avoidance*.

Kata Kunci : *Tax Avoidance*, *Profitability*, *Leverage*, dan *Capital Intensity*.

ABSTRACT

THE EFFECT OF PROFITABILITY, LEVERAGE, AND CAPITAL INTENSITY ON TAX AVOIDANCE

***(Case Studies of Manufacturing Companies in Food and Beverage Sub-Sector
Listed on the IDX in 2016-2021)***

This study aimed to examine the effect of profitability on tax avoidance, the effect of leverage on tax avoidance, the effect of capital intensity on tax avoidance, as well as the effect of profitability, leverage, and capital intensity simultaneously on tax avoidance. The sample used in this study is a Manufacturing Companies in Food and Beverage Sub-Sector Listed on the IDX in 2016-2021. The sampling technique using purposive sampling method and 12 samples were obtained which were accessed through the official idx.co.id account in the form of annual financial reports. Data analysis techniques used in this research is multiple linear regression analysis and processed using SPSS version 16. The results of this study indicate that : Profitability has no effect on tax avoidance, leverage has a positive on tax avoidance, capital intensity has a negative on tax avoidance also profitability, leverage, and capital intensity has effect on tax avoidance.

Keywords : Tax Avoidance, Profitability, Leverage, and Capital Intensity.