

ABSTRAK

Evelyn Wijaya (01012190054)

PENGARUH LIABILITAS DAN *LEVERAGE* TERHADAP *TAX* DENGAN *INVENTORY INTENSITY* SEBAGAI VARIABEL MODERASI

(88 halaman: 6 gambar; 16 tabel; 2 lampiran)

Penelitian ini menguji hubungan pengaruh variable dependen *Tax avoidance* yang diproksikan dengan rumus *Cash Effective Tax Rate*, dengan variable independent Likuiditas dan *Leverage*, yang dimoderasi oleh *Inventory Intensity*. Dalam pengukuran likuiditas menggunakan rumus *Current Ratio*, sedangkan *Leverage* diukur dengan *debt to equity ratio*. Penelitian ini juga memuat empat variable control meliputi Profitabilitas, *Size* Perusahaan, *Capital Intensity*, dan Tahun Covid. Sampel yang digunakan berupa Perusahaan Manufaktur sub sector Barang Konsumsi yang tercatat dalam Bursa Efek Indonesia pada periode 2019-2021, dimana data diperoleh dari S&P Capital IQ. Hasil yang diperoleh dalam penelitian ini yaitu : (1) Likuiditas berpengaruh terhadap *tax avoidance*; (2) *Leverage* berpengaruh pada *tax avoidance*; (3) *Inventory Intensity* berpengaruh pada *tax avoidance*; (4) *Inventory intensity* tidak mempengaruhi *Liquidity* terhadap *tax avoidance*; (5) *Inventory intensity* memiliki pengaruh *Leverage* terhadap *tax avoidance*. Atas hasil penelitian ini diharapkan dapat memberikan manfaat yaitu menambah pengetahuan baik bagi penulis dan juga pembaca, bagi investor guna memperoleh pertimbangan baru dalam pengambilan keputusan investasinya dan bagi perusahaan untuk taat pada undang-undang perpajakan.

Kata Kunci: *Tax avoidance, Liquidity, Leverage, Inventory Intensity, Size, Profitability, Capital Intensity, dan Covid Year.*

ABSTRACT

Evelyn Wijaya (01012190054)

THE EFFECT OF LIQUIDITY AND LEVERAGE ON TAX AVOIDANCE WITH INVENTORY INTENSITY AS MODERATION VARIABEL

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This research aims to investigate the relation between the dependent variable of Tax avoidance - through cash effective tax rate; and the independent variables of leverage and liquidity, which is moderated by inventory intensity. Current ratio formula was used to measure liquidity, whilst leverage was found through debt-to-equity ratio. This research would also utilize company's profitability, size, capital intensity, and COVID year as control variables. Furthermore, the samples used for this research consists of manufacturing companies in the consumer's goods sub sector, which are part of the 2019-2021 period (BURSA EFEK INDONESIA)-obtained through S&P Capital IQ. This research produces the following results: (1) Liquidity affects tax avoidance, (2) Leverage affects tax avoidance, (3) Inventory Intensity affects tax avoidance, (4) Inventory Intensity does not affects the liquidity on tax avoidance, and (5) Inventory Intensity havinf the effects of leverage on tax avoidance. The findings from this research are hoped to be beneficial for writer and readers as knowledge, and for investors as a consideration for investment decisions; for companies as a reminder to obey the law.

Keywords: *Tax avoidance, Liquidity, Leverage, Inventory Intensity, Size, Profitability, Capital Intensity, dan Covid Year.*