ABSTRACT

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THE IMPACT OF PROFITABILITY, LEVERAGE, CAPITAL INTENSITY, AND INVENTORY INTENSITY TOWARD TAX AVOIDANCE IN FOOD AND BEVERAGES COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xvi + 81 pages; 5 figures; 15 tables; 6 appendixes)

The objective of this research is to analyse the impact of profitability, leverage, capital intensity and inventory intensity toward tax avoidance in food and beverages companies listed on the Indonesia Stock Exchange (IDX). The independent variables in this research are profitability measured by net profit to total assets, leverage measured by total liabilities to total equity, capital intensity measured by fixed assets to total assets, and inventory intensity measured by total inventory to total assets. The dependent variable in this study is tax avoidance measured by effective tax rate (ETR). The population of this research is all food and beverages companies listed on the Indonesia Stock Exchange for the period of 2020 to 2022. By using purposive sampling method, 24 companies selected as samples of study with total of 72 samples. The data analysis method used descriptive statistics, classical assumption, multiple linear regression and hypothesis test, which is processed through SPSS 25. The result of this research shows that return on asset partially has significant impact toward tax avoidance. Leverage, capital intensity and inventory intensity partially have no significant impact toward tax avoidance. Furthermore, profitability, leverage, capital intensity and inventory intensity simultaneously have no significant impact toward tax avoidance.

Keywords: Tax Avoidance, Profitability, Leverage, Capital Intensity and Inventory Intensity
References: 34 (1972-2023)

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(vxi + 81 *halaman*; 5 *gambar*; 15 *tabel*; 6 *lampiran*)

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh profitabilitas, leverage, intensitas modal dan intensitas persediaan terhadap penghindaran pajak pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI). Variabel independen dalam penelitian ini adalah profitabilitas yang diukur dengan laba bersih terhadap total aset, leverage yang diukur dengan total kewajiban terhadap total ekuitas, intensitas modal yang diukur dengan aset tetap terhadap total aset, dan intensitas persediaan yang diukur dengan total persediaan terhadap total aset. Variabel dependen dalam penelitian ini adalah tax avoidance yang diukur dengan effective tax rate (ETR). Populasi penelitian ini adalah seluruh perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2020 hingga 2022. Dengan menggunakan metode purposive sampling, 24 perusahaan terpilih sebagai sampel penelitian dengan total 72 sampel. Metode analisis data menggunakan statistik deskriptif, asumsi klasik, regresi linier berganda dan uji hipotesis, yang diolah melalui SPSS 25. Hasil penelitian ini menunjukkan bahwa pengembalian aset sebagian berpengaruh signifikan terhadap penghindaran pajak. Leverage, intensitas modal dan intensitas persediaan sebagian tidak berpengaruh signifikan terhadap penghindaran pajak. Selain itu, profitabilitas, leverage, intensitas modal, dan intensitas inventaris secara bersamaan tidak berpengaruh signifikan terhadap penghindaran pajak.

Kata Kunci: Penghindaran Pajak, Profitabilitas, Leverage , Intensitas Modal, Intensitas Inventaris Referensi: 34 (1972-2023)