

## ABSTRAK

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### **PENGARUH PROFITABILITAS, *CAPITAL INTENSITY*, DAN *INVENTORY INTENSITY* TERHADAP PENGHINDARAN PAJAK**

(xv: 55 halaman: 1 gambar; 10 tabel; 2 lampiran)

Tujuan dasar penelitian yaitu untuk mengetahui pengaruh profitabilitas, *capital intensity* dan *inventory intensity* pada penghindaran pajak. Perusahaan yang digunakan dalam penelitian ini yaitu sektor *Industrials* dan *Consumers* yang terdaftar pada *S&P Global Capital Intelligence* periode 2018-2020 dengan populasi sebanyak 171 perusahaan. Metode untuk penentuan sampel pada penelitian adalah *non probability sampling* dan *teknik purposive sampling* sehingga mendapatkan penelitian sebanyak 78 perusahaan. Analisis regresi linear berganda digunakan sebagai teknik analisis. Hasil dari penelitian adalah profitabilitas berpengaruh terhadap penghindaran pajak sedangkan *capital intensity* dan *inventory intensity* tidak berpengaruh terhadap penghindaran pajak.

Referensi :

Kata kunci: Profitabilitas, *capital intensity*, *inventory intensity*, penghindaran pajak

## ABSTRACT

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### **PENGARUH PROFITABILITAS, CAPITAL INTENSITY, DAN INVENTORY INTENSITY TERHADAP PENGHINDARAN PAJAK**

*(xv: 55 pages: 1 figure; 10 tabels; 2 appendices)*

*The purpose of this study is to determine the relations between profitability, capital intensity and inventory intensity towards tax avoidance. Companies used for this research are concentrated on Industrials and Consumers listed on S&P Global Capital Intelligence for the year 2018-2020 with a population of 171 companies. In order to determine the sample for this research non probability sampling and purposive sampling method is being used. In total, the sample being used in this research is 78 companies. Multiple linear regression analysis is being used for the data analysis technique. The end result of this research is that profitability have an effect towards tax avoidance however, capital intensity and inventory intensity does not have an affect towards tax avoidance.*

**Keywords :** *Profitability, capital intensity, inventory intensity, tax avoidance*

