

## **ABSTRACT**

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### **THE IMPACT OF PROFITABILITY, LEVERAGE AND CAPITAL INTENSITY TOWARD TAX AVOIDANCE IN MINING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE**

(xviii + 96 pages; 7 figures; 20 tables; 8 appendixes)

The objective of this research is to analyze the impact of profitability, leverage and capital intensity on tax avoidance practices in mining sector companies listed on the Indonesia Stock Exchange (IDX) for the period of 2018 to 2021. The independent variable in this study are profitability measured by return on asset (ROA), leverage measured by debt to equity ratio (DER) and capital intensity measured by fixed assets 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 mining sector companies listed on the Indonesia Stock Exchange for the period of 2018 to 2021. By using purposive sampling method, 19 companies selected as samples of study with total of 76 samples. The data analysis method used descriptive statistics, classical assumption, multiple linear regression and hypothesis test, which process through SPSS 25.

The result of this research shows that profitability partially has significant impact on tax avoidance. Leverage and capital intensity partially have insignificant impact on tax avoidance. Furthermore, profitability, leverage and capital intensity simultaneously have significant impact on tax avoidance.

**Keywords: Profitability, Leverage, Capital Intensity, Tax Avoidance, Return on Assets, Debt to Equity Ratio, Effective Tax Rate, Mining Sector Companies**

References: 52 (1976 – 2022)

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### **THE IMPACT OF PROFITABILITY, LEVERAGE AND CAPITAL INTENSITY TOWARD TAX AVOIDANCE IN MINING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE**

(xviii + 96 halaman; 7 grafik, 20 tabel; 8 lampiran)

*Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, leverage dan intensitas modal terhadap praktek penghindaran pajak pada perusahaan di sector pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) period 2018 samapi 2021. Variable bebas dalam penelitian ini adalah profitabilitas yang diukur dengan return on assets (ROA), leverage yang diukur dengan debt to equity ratio (DER) dan intensitas modal yang diukur dengan total asset tetap terhadap total asset. Variable terikat dalam penelitian ini adalah penghindaran pajak yang diukur dengan tarif pajak efektif (ETR).*

*Populasi penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode tahun 2018 hingga 2021. Dengan menggunakan metode purposive sampling, terdapat 19 perusahaan yang terpilih sebagai sample penelitian dengan total 76 sample. Untuk metode analisis data, penelitian ini menggunakan uji statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda dan uji hipotesis, yang diolah melalui Statistical Product and Service Solutions 25 (SPSS 25).*

*Hasil penelitian ini menunjukkan bahwa profitabilitas secara parsial berpengaruh signifikan terhadap penghindaran pajak. Leverage dan intensitas modal secara parsial tidak berpengaruh signifikan terhadap penghindaran pajak. Selanjutnya, profitabilitas, leverage dan intensitas modal secara simultan berpengaruh signifikan terhadap penghindaran pajak.*

**Kata Kunci: Profitabilitas, Leverage, Intensitas Modal, Penghindaran Pajak, Return on Assets, Debt to Equity Ratio, Tarif Pajak Efektif, Perusahaan Sektor Pertambangan**

Referensi: 52 (1976-2022)