

ABSTRACT

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

*(Survey of manufacturing companies listed on the Indonesian stock exchange for
the 2017-2021 period)*

By:

**Farah Permata
193403044**

Guide I : Prof. Dr. H. Dedi Kusmayadi S.E., M.Si., Ak., CA., CPA.

Guide II : Irman Firmansyah S.E., M.Si., Ak., CA.

The study aims to determine (1) Profitability, Capital Intensity, Leverage and Tax Avoidance. (2) Effect of Profitability, Capital Intensity and Leverage on Tax Avoidance. (3) Effect of Profitability on Tax Avoidance. (4) Effect of Capital Intensity on Tax Avoidance. (5) Effect of Leverage on Tax Avoidance. This research was conducted at manufacturing companies listed on the Indonesian stock exchange for the 2017-2021 period. The research method used is a quantitative research method, while the sampling technique uses the purposive sampling method with certain criteria, there were 73 sample companies selected to be sampled. The data used is secondary data derived from the 2017-2021 financial statements of each company obtained through the company's official website and the official website www.idx.co.id. Data collection techniques uses is documentation studies and literature studies. The analysis tool uses the panel data regression method. The result showed that : (1) Profitability has no negative significant effect on Tax Avoidance (2) Capital Intensity has a positive significant effect on Tax Avoidance and (3) Leverage has no positive significant effect on Tax Avoidance.

Keywords : Profitability, Capital Intensity, Leverage, Tax Avoidance