ABSTRACT

THE EFFECT OF PROFITABILITY, CAPITAL INTENSITY, AND AUDIT COMMITTEE ON TAX AVOIDANCE

(Survey on Energy Sector Companies Listed on the IDX for the 2019-2023 Period)

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This study aims to determine Profitability, Capital Intensity, Audit Committee, and Tax Avoidance in Energy Sector Companies Listed on the IDX for the 2019-2023 Period. In addition, this study aims to determine the effect of Profitability, Capital Intensity, and Audit Committee on Tax Avoidance in Energy Sector Companies Listed on the IDX for the 2019-2023 Period. There are 83 energy sector companies in the population, and a sampling process is carried out using purposive sampling techniques. Obtained a sample of 18 companies with a total of 90 data. This research is included in descriptive quantitative research. The data was analyzed with panel data regression analysis. The results showed that: (1) Profitability and Audit Committee tend to increase, Capital Intensity tends to decrease, and CETR tends to decrease which indicates that Tax Avoidance in Energy Sector Companies Listed on the Indonesia Stock Exchange for the 2019-2023 Period has increased. (2) Profitability, Capital Intensity and Audit Committee simultaneously have a significant effect on Tax Avoidance. (3) Partially Profitability and Capital Intensity have a significant positive effect on Tax Avoidance, but there is no significant effect between the Audit Committee on Tax Avoidance in Energy Sector Companies Listed on the Indonesia Stock Exchange for the 2019-2023 period.

Keywords: Profitability, Capital Intensity, Audit Committee, Tax Avoidance.

ABSTRAK

PENGARUH PROFITABILITAS, INTENSITAS MODAL, DAN KOMITE AUDIT TERHADAP *TAX AVOIDANCE*

(Survei pada Perusahaan Sektor Energi yang Terdaftar di BEI Periode 2019-2023)

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Penelitian ini bertujuan untuk mengetahui Profitabilitas, Intensitas Modal, Komite Audit, dan *Tax Avoidance* pada Perusahaan Sektor Energi yang Terdaftar di BEI Periode 2019-2023. Selain itu, penelitian ini bertujuan untuk mengetahui pengaruh Profitabilitas, Intensitas Modal, dan Komite Audit terhadap *Tax Avoidance* pada Perusahaan Sektor Energi yang Terdaftar di BEI Periode 2019-2023. Terdapat 83 perusahaan sektor energi yang menjadi populasi, dan dilakukan proses sampling dengan menggunakan teknik *purposive sampling.* Diperoleh sampel sebanyak 18 perusahaan dengan jumlah 90 data. Penelitian ini termasuk dalam penelitian kuantitatif deskriptif. Data dianalisis dengan analisis regresi data panel. Hasil penelitian menunjukan bahwa: (1) Profitabilitas dan Komite Audit cenderung mengalami kenaikan, Intensitas Modal cenderung mengalami penurunan, serta CETR cenderung mengalami penurunan yang menandakan bahwa *Tax Avoidance* pada Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023 mengalami peningkatan. (2) Profitabilitas, Intensitas Modal dan Komite Audit secara simultan berpengaruh signifikan terhadap *Tax Avoidance*. (3) Secara parsial Profitabilitas dan Intensitas Modal berpengaruh positif signifikan terhadap *Tax Avoidance*, namun tidak terdapat pengaruh yang signifikan antara Komite Audit terhadap *Tax Avoidance* pada Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia periode 2019-2023.

Kata Kunci : Profitabilitas, Intensitas Modal, Komite Audit, *Tax Avoidance.*