ABSTRAK

PENGARUH PROFITABILITAS, *LEVERAGE*, PERTUMBUHAN PENJUALAN (*SALES GROWTH*), DAN *CAPITAL INTENSITY* TERHADAP *TAX AVOIDANCE*
(Survei Pada Perusahaan Manufaktur Subsektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2016-2023)

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Penelitian ini bertujuan untuk mengetahui (1) Profitabilitas, *Leverage*, Pertumbuhan Penjualan (*Sales Growth*), *Capital Intensity*, dan *Tax Avoidance*. (2) Pengaruh Profitabilitas, *Leverage*, Pertumbuhan Penjualan (*Sales Growth*), dan *Capital Intensity* terhadap *Tax Avoidance*. (3) Pengaruh Profitabilitas terhadap Tax Avoidance. (4) Pengaruh *Leverage* terhadap *Tax Avoidance*. (5) Pengaruh Pertumbuhan Penjualan (*Sales Growth*) terhadap *Tax Avoidance*. (6) Pengaruh *Capital Intensity* terhadap *Tax Avoidance*. Penelitian ini dilakukan pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia selama periode 2016-2023. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dengan pendekatan deskriptif. Teknik pengumpulan data adalah data sekunder yang berasal dari laporan keuangan masing-masing perusahaan yang diperoleh melalui *website* resmi perusahaan dan situs resmi www.idx.co.id. Alat analisis yang digunakan adalah analisis regresi data panel dengan alat bantu Eviews 12. Hasil penelitian menunjukkan bahwa : (1) Profitabilitas, *Leverage*, Pertumbuhan Penjualan (*Sales Growth*), dan *Capital Intensity* secara simultan berpengaruh terhadap *Tax Avoidance*. (2) Profitabilitas secara parsial tidak berpengaruh terhadap *Tax Avoidance*. (3) *Leverage* secara parsial tidak berpengaruh terhadap *Tax Avoidance*. (4) Pertumbuhan Penjualan (*Sales Growth*) secara parsial tidak berpengaruh terhadap *Tax Avoidance*. (5) *Capital Intensity* secara parsial berpengaruh negatif terhadap *Tax Avoidance*.

Kata Kunci : Profitabilitas, *Leverage*, Pertumbuhan Penjualan (*Sales Growth*), *Capital Intensity*, dan *Tax Avoidance*.

ABSTRACT

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

(Survey of Food and Beverage Subsector Manufacturing Companies Listed on the Indonesia Stock Exchange for the Period 2016-2023)

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This study aims to determine (1) Profitability, Leverage, Sales Growth, Capital Intensity, and Tax Avoidance. (2) The effect of Profitability, Leverage, Sales Growth, and Capital Intensity on Tax Avoidance. (3) The effect of Profitability on Tax Avoidance. (4) The effect of Leverage on Tax Avoidance. (5) The Effect of Sales Growth on Tax Avoidance. (6) The Effect of Capital Intensity on Tax Avoidance. This research was conducted at food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange during the period 2016-2023. The research method used is quantitative research method with descriptive approach. The data collection technique is secondary data derived from the financial statements of each company obtained through the company's official website and the official website www.idx.co.id. The analytical tool used is panel data regression analysis with Eviews 12. The results showed that: (1) Profitability, Leverage, Sales Growth, and Capital Intensity simultaneously affect Tax Avoidance. (2) Profitability partially has no effect on Tax Avoidance. (3) Leverage partially has no effect on Tax Avoidance. (4) Sales Growth partially has no effect on Tax Avoidance. (5) Capital Intensity partially has a negative effect on Tax Avoidance.

Keywords: Profitability, Leverage, Sales Growth, Capital Intensity, and Tax Avoidance.