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PENGARUH PROFITABILITAS, LEVERAGE, UKURAN PERUSAHAAN,
DAN CAPITAL INTENSITY TERHADAP TAX AVOIDANCE PADA
PERUSAHAAN MANUFAKTUR SUB SEKTOR OTOMOTIF YANG
TERDAFTAR DI BEI PERIODE 2019–2024

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, leverage, ukuran perusahaan, dan capital intensity terhadap tax avoidance pada perusahaan manufaktur sub sektor otomotif yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder berupa laporan keuangan tahunan perusahaan yang dipublikasikan secara resmi. Sampel penelitian diperoleh melalui metode purposive sampling sehingga diperoleh 12 perusahaan dengan total 72 observasi. Tax avoidance diukur menggunakan Effective Tax Rate (ETR), sedangkan profitabilitas diproksikan dengan Return on Assets (ROA), leverage dengan Debt to Assets Ratio (DAR), ukuran perusahaan menggunakan logaritma natural total aset (SIZE), dan capital intensity menggunakan rasio aset tetap terhadap total aset. Metode analisis yang digunakan adalah regresi linear berganda dengan bantuan perangkat lunak IBM SPSS Statistics. Hasil pengujian parsial menunjukkan bahwa profitabilitas berpengaruh signifikan terhadap tax avoidance dengan koefisien regresi sebesar 0,031 dan nilai signifikansi 0,047. Leverage berpengaruh signifikan terhadap tax avoidance dengan koefisien sebesar 0,075 dan nilai signifikansi 0,037. Ukuran perusahaan berpengaruh signifikan negatif terhadap tax avoidance dengan koefisien sebesar $-0,717$ dan nilai signifikansi 0,014. Capital intensity berpengaruh signifikan terhadap tax avoidance dengan koefisien sebesar 0,199 dan nilai signifikansi 0,050. Hasil uji simultan menunjukkan nilai F-hitung sebesar 2,392 dengan signifikansi 0,035, yang berarti seluruh variabel independen secara bersama-sama berpengaruh signifikan terhadap tax avoidance. Nilai Adjusted R Square sebesar 0,089 menunjukkan bahwa variabel profitabilitas, leverage, ukuran perusahaan, dan capital intensity mampu menjelaskan variasi tax avoidance sebesar 8,9%, sedangkan sisanya dipengaruhi oleh variabel lain di luar model penelitian.

Kata Kunci: *Profitabilitas, Leverage, Ukuran Perusahaan, Capital intensity, Tax avoidance.*

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**THE INFLUENCE OF PROFITABILITY, LEVERAGE, FIRM SIZE, AND
CAPITAL INTENSITY ON TAX AVOIDANCE IN MANUFACTURING
COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX)
FOR THE 2019–2024 PERIOD**

ABSTRACT

This study aims to analyze the effect of profitability, leverage, firm size, and capital intensity on tax avoidance in manufacturing companies in the automotive sub-sector listed on the Indonesia Stock Exchange (IDX) during the 2019–2024 period. This study employs a quantitative approach using secondary data in the form of annual financial statements officially published by the companies. The research sample was selected using the purposive sampling method, resulting in 12 companies with a total of 72 observations. Tax avoidance is measured using the Effective Tax Rate (ETR), while profitability is proxied by Return on Assets (ROA), leverage by the Debt to Assets Ratio (DAR), firm size by the natural logarithm of total assets (SIZE), and capital intensity by the ratio of fixed assets to total assets. The data analysis method used is multiple linear regression with the assistance of IBM SPSS Statistics software. The partial test results indicate that profitability has a significant effect on tax avoidance with a regression coefficient of 0.031 and a significance value of 0.047. Leverage has a significant effect on tax avoidance with a coefficient of 0.075 and a significance value of 0.037. Firm size has a significant negative effect on tax avoidance with a coefficient of -0.717 and a significance value of 0.014. Capital intensity has a significant effect on tax avoidance with a coefficient of 0.199 and a significance value of 0.050. The simultaneous test results show an F-statistic value of 2.392 with a significance level of 0.035, indicating that all independent variables jointly have a significant effect on tax avoidance. The Adjusted R-squared value of 0.089 indicates that profitability, leverage, firm size, and capital intensity explain 8.9% of the variation in tax avoidance, while the remaining 91.1% is influenced by other variables outside the research model.

Keywords: Profitability, Leverage, Firm Size, Capital intensity, Tax avoidance.