

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *capital intensity*, dan corporate governance terhadap *tax avoidance*. Rumusan masalah pada penelitian ini yaitu apakah ada pengaruh antara profitabilitas, *capital intensity*, komisaris independen, kepemilikan institusional, dan komite audit terhadap *tax avoidance* yang terdaftar di Bursa Efek Indonesia dengan menggunakan metode *purposive sampling*, yaitu pemilihan sample dengan kriteria yang ditentukan oleh peneliti.

Populasi yang digunakan dalam penelitian ini adalah perusahaan manufaktur sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2017-2020. Jenis penelitian ini adalah penelitian kuantitatif dengan mengolah data sekunder yang diperoleh di Bursa Efek Indonesia. Jumlah sampel penelitian sebanyak 15 perusahaan. Metode analisis data yang digunakan adalah analisis linier berganda dengan menggunakan program SPSS versi 22.

Hasil penelitian menunjukkan bahwa variabel profitabilitas, *capital intensity*, kepemilikan institusional, dan komite audit berpengaruh positif terhadap *tax avoidance*, sedangkan komisaris independen tidak berpengaruh terhadap *tax avoidance* karena tidak semua komisaris independen dapat menunjukkan independensinya.

Kata Kunci: Profitabilitas, *capital intensity*, corporate governance, *tax avoidance*

ABSTRACT

This research aimed to examine the effect of profitability, capital intensity, and corporate governance on tax avoidance. The formulation of the problem in this study was whether there is an influence between profitability, capital intensity, independent commissioner, institutional ownership, and audit committee on the tax avoidance listed on Indonesia Stock Exchange with purposive sampling method i.e., a sample selection with determining criteria by the researcher.

The population of this research used manufacturing companies engaged in the food and beverages sector listed on Indonesia Stock Exchange in the 2017-2020 periods. This research was a quantitative method with a secondary data process taken from Indonesia Stock Exchange. Furthermore, the amount of research sample was 15 companies. Moreover, the data analysis method used multiple linear regression with the SPSS program 22 version.

The research result showed that the variables of profitability, capital intensity, institutional ownership and audit committee had a positive effect on the tax avoidance meanwhile, the independent commissioner did not affect the tax avoidance because not all the independent commissioner showed its independence.

Keywords: Profitability, Capital Intensity, Corporate Governance, Tax Avoidance



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