ABSTRACT

Study this aim for knowing how the influence of leverage, capital intensity, and inventory intensity on tax avoidance on sub-sector company property and real estate listed on the Indonesia Stock Exchange for the period 2016-2021. Tested factors in a study that are leverage, capital intensity, and inventory intensity.

The method used in this research is a descriptive and association method. This study uses secondary data obtained from the official website of each company and the website www.idx.co.id. The sampling technique used in this study is a purposive sampling technique that produces 15 samples of companies. Statistical analyses used in this study are test assumption classic, test normality, test heteroscedasticity, test autocorrelation, test hypothesis, analysis simple linear regression, correlation analysis, and analysis coefficient determination with IBM SPSS Statistics program help Version 25.

Based on results study by Partial show that leverage has an influence negative on tax avoidance with a contribution of 31.7%, capital intensity has an influence negative on tax avoidance with a contribution of 19.9%, and inventory intensity has an influence negative on tax avoidance with contribution as big as 18.5%.

Keywords: Leverage, Capital Intensity, Inventory Intensity, and Tax Avoidance.