

ABSTRACT

This study aims to determine empirically the effect of CEO Financial Expertise, CEO Tenure, and Capital Intensity on Tax Avoidance in Properties & Real Estate Companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023.

The population of this study were properties & real estate companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023 totaling 92 companies. The sampling technique used in this study was purposive sampling technique which resulted in 15 samples of companies that met the criteria. The research method used is quantitative method with descriptive and associative approaches. This study uses secondary data in the form of the company's annual financial statements, which are accessed on the IDX official website, namely www.idx.co.id and the official website of each company. The associative analysis used in this study consists of a classic assumption test, hypothesis testing (t test), logistic regression analysis, correlation coefficient analysis, and determination coefficient analysis.

Based on the results of research on properties & real estate companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023, CEO financial expertise has a significant positive effect on tax avoidance with an ability of 47,8%. CEO tenure has a significant positive effect on tax avoidance with an ability of 31,6%. Capital intensity has a significant negative effect on tax avoidance with an ability of 40,5%.

Keywords: CEO Financial Expertise, CEO Tenure, Capital Intensity, and Tax Avoidance.