

ABSTRAK

Penelitian ini bertujuan untuk menganalisa Pengaruh Profitabilitas, *Capital Intensity*, dan *Inventory Intensity* terhadap *Tax Avoidance* pada Perusahaan Manufaktur Subsektor Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2023. Faktor-faktor yang diuji dalam penelitian ini yaitu Profitabilitas, *Capital Intensity*, dan *Inventory Intensity*.

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan asosiatif. Penelitian ini menggunakan data sekunder berupa laporan keuangan yang diperoleh dari situs www.idx.co.id dan situs resmi masing-masing perusahaan. Sampel yang digunakan dalam penelitian ini adalah 26 perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) berdasarkan metode *purposive sampling*. Teknik analisis yang digunakan dalam penelitian ini adalah analisis deskriptif, analisis asosiatif, uji asumsi klasik, uji multikolinearitas, uji heteroskedastisitas, uji autokorelasi, uji hipotesis, analisis regresi logistik, analisis koefisien korelasi, dan analisis koefisien determinasi.

Berdasarkan hasil penelitian Perusahaan Manufaktur Subsektor Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2023. Profitabilitas berpengaruh positif terhadap *Tax Avoidance*. *Capital Intensity* berpengaruh positif terhadap *Tax Avoidance*. *Inventory Intensity* berpengaruh positif terhadap *Tax Avoidance*.

Kata Kunci: Profitabilitas, *Capital Intensity*, *Inventory Intensity*, dan *Tax Avoidance*.

ABSTRACT

This study aims to analyze the effect of Profitability, Capital Intensity, and Inventory Intensity on Tax Avoidance in Food and Beverage Subsector Manufacturing Companies listed on the Indonesia Stock Exchange (IDX) during the period of 2019–2023. The variables examined in this study are Profitability, Capital Intensity, and Inventory Intensity.

The research method used is descriptive and associative. This study utilizes secondary data in the form of financial statements obtained from the official website of the Indonesia Stock Exchange (www.idx.co.id) and the official websites of each company. The sample consists of 26 companies listed on the Indonesia Stock Exchange (IDX), selected using purposive sampling. The analytical techniques employed in this study include descriptive analysis, associative analysis, classical assumption tests, multicollinearity test, heteroscedasticity test, autocorrelation test, hypothesis testing, logistic regression analysis, correlation coefficient analysis, and coefficient of determination analysis.

Based on the results of the study on Food and Beverage Subsector Manufacturing Companies listed on the Indonesia Stock Exchange (IDX) during the period of 2019–2023, it is found that Profitability has a positive effect on Tax Avoidance. Capital Intensity has a positive effect on Tax Avoidance. Inventory Intensity also has a positive effect on Tax Avoidance.

Keywords: Profitability, Capital Intensity, Inventory Intensity, Tax Avoidance.