

## **ABSTRAK**

**Elma W. Fabanyo, 2021.** Pengaruh Profitabilitas, Likuiditas dan *Capital Intensity* Terhadap Penghindaran Pajak (*Tax Avoidance*) Studi pada Perusahaan Sub Sektor Industri Dasar dan Kimia yang Terdaftar di BEI Periode 2016-2020. Ketua Komisi: Rinto Syahdan, Anggota Komisi: Nurdin.

Tujuan penelitian ini adalah: (1) Untuk menganalisis pengaruh profitabilitas terhadap penghindaran pajak. (2) Untuk menganalisis pengaruh likuiditas terhadap penghindaran pajak. (3) Untuk menganalisis pengaruh *capital intensity* terhadap penghindaran pajak. Jumlah sampel penelitian adalah 71 perusahaan sub sektor industry dasar dan kimia yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan kriteria *purposive sampling* dan memperoleh sampel sebanyak 64 perusahaan dengan metode analisis data panel.

Hasil penelitian menunjukkan bahwa: (1) Profitabilitas berpengaruh negatif terhadap penghindaran pajak, profitabilitas yang tinggi belum tentu dapat meminimalisir tingkat penghindaran pajak. (2) Likuiditas berpengaruh negatif terhadap penghindaran pajak, perusahaan yang mengalami kesulitan dalam likuiditasi berpotensi untuk tidak mematuhi peraturan perpajakan dan cenderung melakukan tindakan penghindaran pajak. (3) *Capital Intensity* berpengaruh positif terhadap penghindaran pajak, semakin besar intensitas aset tetap suatu perusahaan, semakin besar praktek penghindaran pajak perusahaan.

**Kata Kunci:** Profitabilitas, Likuiditas, *Capital Intensity*, *Tax Avoidance*, *Penghindaran Pajak*.

## **ABSTRACT**

**Elma W. Fabanyo, 2021.** *The Effect of Profitability, Liquidity and Capital Intensity on Tax Avoidance (Study on Basic and Chemical Industry Sub-Sector Companies Listed on the IDX for the 2016-2020 Period).* Chairman of the commission: Rinto Syahdan. Member of the Commission: Nurdin.

*The aims of this study are: (1) To analyze the effect of profitability on tax avoidance. (2) To analyze the effect of liquidity on tax avoidance. (3) To analyze the effect of capital intensity on tax avoidance. The number of research samples is 71 basic and chemical industry sub-sector companies listed on the Indonesia Stock Exchange. This study used purposive sampling criteria and obtained a sample of 64 companies with panel data analysis method.*

*The results of the study show that: (1) Profitability has a negative effect on tax avoidance, high profitability may not necessarily minimize the level of tax avoidance. (2) Liquidity has a negative effect on tax avoidance, companies that have difficulty in liquidity have the potential to not comply with tax regulations and tend to take tax avoidance actions. (3) Capital Intensity has a positive effect on tax avoidance, the greater the intensity of a company's fixed assets, the greater the practice of corporate tax avoidance.*

**Keywords: Profitability, Liquidity, Capital Intensity, Tax Avoidance.**