THE EFFECT OF LEVERAGE, MANAGERIAL OWNERSHIP, CAPITAL INTENSITY, DEFERRED TAX EXPENSE ON TAX AVOIDANCE: A STUDY OF MANUFACTURING COMPANIES ON THE INDONESIAN STOCK EXCHANGE FOR THE 2019 - 2021 PERIOD

UNDERGRADUATE THESIS

Submitted as one of the requirment to obtain

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FACULTY OF BUSINESS

ACCOUNTING STUDY PROGRAM

CIKARANG

August 15, 2025

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ABSTRACT

This study aims to examine the effect of leverage, managerial ownership, capital intensity, and deferred tax expenses on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2019–2021. This considers employment a quantitative approach with different straight relapse investigations, employing a purposive examining strategy to get 252 company perceptions per year. The comes about of the consider demonstrating that use, capital concentrated, and granted assess burden have a positive and critical impact on assess shirking, whereas administrative proprietorship has no critical impact. These discoveries recommend that a company's budgetary structure and resource assignment methodology play a more imperative part in charge shirking behavior than inner proprietorship by administration. The comes about of this ponder contributes to the scholastic talk on corporate assessment techniques and gives down to earth suggestions for policymakers, assess specialists, and corporate partners in moving forward assess compliance and administration.

Keywords**:** *Tax avoidance, leverage, managerial ownership, capital intensity, deferred tax expenses*

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh leverage, kepemilikan manajerial, intensitas modal, dan beban pajak tangguhan terhadap penghindaran pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2019–2021. Penelitian ini menggunakan pendekatan kuantitatif dengan berbagai investigasi langsung, menggunakan strategi pemeriksaan purposive untuk mendapatkan 252 persepsi perusahaan per tahun. Hasil penelitian menunjukkan bahwa penggunaan, konsentrasi modal, dan beban pajak yang diberikan memiliki dampak positif dan kritis terhadap penghindaran pajak, sedangkan kepemilikan administratif tidak memiliki dampak kritis. Temuan ini merekomendasikan bahwa struktur anggaran perusahaan dan metodologi alokasi sumber daya memainkan peran yang lebih penting dalam perilaku penghindaran pajak daripada kepemilikan internal oleh administrasi. Hasil penelitian ini berkontribusi pada diskusi akademis tentang teknik penilaian perusahaan dan memberikan saran praktis bagi pembuat kebijakan, spesialis pajak, dan mitra perusahaan dalam memajukan kepatuhan dan administrasi pajak.

Kata kunci: Penghindaran pajak, leverage, kepemilikan manajerial, intensitas modal, beban pajak tangguhan