THE EFFECT OF CAPITAL INTENSITY, OPERATING CASH FLOW, GROWTH, LEVERAGE, AND PROFITABILITY ON TAX AVOIDANCE BEFORE AND DURING COVID-19

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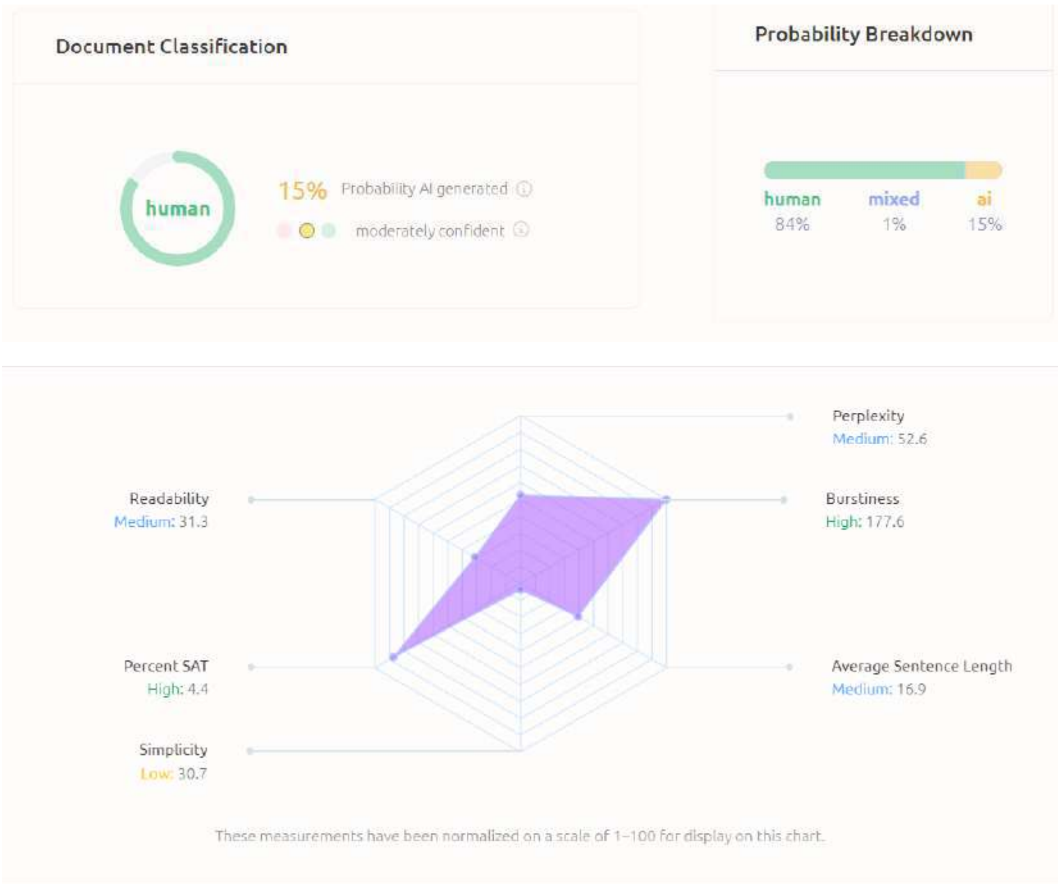

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ABSTRACT

This research aims to analyze the influence of several variables on tax avoidance in property and real estate companies listed on the Indonesia Stock Exchange during the 2017–2023 period. The variables analyzed include capital intensity, operating cash flow, growth, leverage, and profitability. This research shows that operating cash flow, growth, leverage, and profitability significantly affect corporate tax avoidance, while capital intensity does not have a significant influence. These results are consistent with several previous studies, which state that companies with high operating cash flow and leverage ratios tend to engage in higher tax avoidance. The control variable used in this research is company size, which also affects the research results. By understanding these factors, companies can be more aware of the variables that may influence their tax avoidance strategies, and policymakers can design more effective policies to reduce tax avoidance practices.

Keywords: Tax Avoidance, Capital Intensity, Operating Cash Flow, Growth, Leverage, Profitability, Company size

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh beberapa variabel terhadap penghindaran pajak pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia selama periode 2017–2023. Variabel yang dianalisis meliputi intensitas modal, arus kas operasi, pertumbuhan, leverage, dan profitabilitas. Penelitian ini menunjukkan bahwa arus kas operasi, pertumbuhan, leverage, dan profitabilitas berpengaruh signifikan terhadap penghindaran pajak perusahaan, sedangkan intensitas modal tidak mempunyai pengaruh signifikan. Hasil tersebut sejalan dengan beberapa penelitian sebelumnya yang menyatakan bahwa perusahaan dengan rasio arus kas operasi dan leverage yang tinggi cenderung melakukan penghindaran pajak yang lebih tinggi. Variabel kontrol yang digunakan dalam penelitian ini adalah ukuran perusahaan, yang juga mempengaruhi hasil penelitian. Dengan memahami faktor-faktor tersebut, perusahaan dapat menjadi lebih sadar akan variabel-variabel yang mungkin mempengaruhi strategi penghindaran pajaknya, dan pengambil kebijakan dapat merancang kebijakan yang lebih efektif untuk mengurangi praktik penghindaran pajak.

Kata Kunci: Penghindaran Pajak, Intensitas Modal, Arus Kas Operasi, Pertumbuhan, Leverage, Profitabilitas