ABSTRACT

Tax avoidance occurs due to a high tax burden, thus making companies make tax

avoidance strategies. This tax avoidance effort illustrates a problem based on the different

interests of companies to the government. Of course this is related to the company's profit

management which still has the principle of obtaining high profits and the tax burden is getting

smaller.

This research was conducted with the aim of knowing the effect of capital intensity,

profitability, leverage, and sales growth either simultaneously or partially on tax avoidance. The

population in this study are all pharmaceutical sub-sector companies listed on the Indonesia Stock

Exchange for the period 2014-2021. This study uses quantitative methods, with the sampling

technique using purposive sampling and obtained 5 companies with a period of 8 years so that the

number of research samples is 40 samples in this study.

Keywords: Capital Intensity, Leverage, Profitability, Sales Growth, Tax Avodiance

viii