

ABSTRAK

PENGARUH MULTINASIONALITAS DAN INTENSITAS MODAL TERHADAP TAX AVOIDANCE

**(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek
Indonesia Sektor Produsen Barang Konsumen Primer Periode 2020 – 2022)**

Oleh

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Penelitian ini menganalisis pengaruh multinasionalitas dan intensitas modal terhadap penghindaran pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) sektor produsen barang konsumen primer periode 2020-2022. Data diperoleh melalui purposive sampling dari laporan tahunan perusahaan. Variabel yang diteliti meliputi multinasionalitas, intensitas modal, *leverage*, ukuran perusahaan, dan profitabilitas. Hasil penelitian menunjukkan bahwa multinasionalitas berpengaruh signifikan terhadap penghindaran pajak, sementara intensitas modal tidak menunjukkan pengaruh signifikan. Variabel kontrol seperti *leverage*, ukuran perusahaan, dan profitabilitas juga menunjukkan pengaruh signifikan terhadap penghindaran pajak.

Kata Kunci : Penghindaran Pajak, Intensitas Modal, Multinasionalitas

ABSTRACT

THE INFLUENCE OF MULTINATIONALITY AND CAPITAL INTENSITY ON TAX AVOIDANCE

**(Empirical Study on Manufacturing Companies Listed on the Indonesia
Stock Exchange in the Primary Consumer Goods Sector for the Period 2020
– 2022)**

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This study analyzes the impact of multinationality and capital intensity on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange (IDX) in the primary consumer goods sector for the period 2020-2022. Data was obtained through purposive sampling from the annual reports of these companies. The variables studied include multinationality, capital intensity, leverage, company size, and profitability. The results show that multinationality has a significant impact on tax avoidance, while capital intensity does not show a significant effect. Control variables such as leverage, company size, and profitability also have a significant impact on tax avoidance.

Keywords: *Tax Avoidance, Capital Intensity, Multinationality*