

ABSTRAK

PENGARUH KARAKTER EKSEKUTIF, *CAPITAL INTENSITY* DAN *SALES GROWTH* TERHADAP *TAX AVOIDANCE* PADA PERUSAHAAN SEKTOR *HEALTHCARE* YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2021–2024

Oleh

MUHAMMAD AL HAFID

Pajak merupakan kontribusi wajib rakyat yang memberikan sumbangan terbesar (60-70%) dalam penerimaan negara, namun rasio pajak Indonesia masih tergolong rendah (12,1%). Di tengah upaya reformasi, sektor Healthcare menunjukkan pertumbuhan signifikan pasca-pandemi, namun kontribusinya fluktuatif, yang mengindikasikan adanya praktik *Tax Avoidance*. Fenomena ini menarik untuk diteliti mengingat sektor ini memiliki karakteristik unik seperti *Capital Intensity* tinggi dan belum banyak dieksplorasi dalam penelitian sebelumnya. Penelitian ini bertujuan menganalisis pengaruh karakter eksekutif, *Capital Intensity*, dan *Sales Growth* terhadap *Tax Avoidance* pada perusahaan sektor *Healthcare* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021–2024. Menggunakan pendekatan kuantitatif, penelitian ini mengambil data sekunder dari laporan keuangan perusahaan sampel. Variabel karakter eksekutif diukur dengan rasio *RISK*, *Capital Intensity* dengan rasio aset tetap terhadap total aset, dan *Sales Growth* dengan persentase kenaikan penjualan. *Tax Avoidance* sebagai variabel dependen diukur menggunakan *Cash Effective Tax Rate* (CETR). Teknik analisis data yang digunakan adalah analisis linear berganda untuk menguji hipotesis. Hasil penelitian ini diharapkan dapat memperkuat teori agensi dalam menjelaskan perilaku perpajakan, memperkaya literatur empiris mengenai determinan *Tax Avoidance*, khususnya pada sektor *Healthcare*, serta memberikan masukan praktis bagi manajemen perusahaan dalam menyusun strategi fiskal yang efisien dan bagi Direktorat Jenderal Pajak sebagai bahan pertimbangan dalam merancang kebijakan pengawasan yang lebih tepat sasaran.

Kata kunci: Karakter Eksekutif, Capital Intensity, Sales Growth, Tax Avoidance

ABSTRACT

THE INFLUENCE OF EXECUTIVE CHARACTERISTICS, CAPITAL INTENSITY, AND SALES GROWTH ON TAX AVOIDANCE IN HEALTHCARE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2021–2024 PERIOD.

By

MUHAMMAD AL HAFID

Taxes constitute a mandatory contribution from citizens and represent the largest source of state revenue, accounting for approximately 60–70% of total government income. However, Indonesia's tax ratio remains relatively low at 12.1%. Amid ongoing tax reform efforts, the Healthcare sector has experienced significant growth in the post-pandemic period, yet its tax contribution has fluctuated, indicating the potential existence of Tax Avoidance practices. This phenomenon is noteworthy given the sector's unique characteristics, such as high Capital Intensity, and its limited exploration in prior empirical studies. This study aims to analyze the effect of executive characteristics, Capital Intensity, and Sales Growth on Tax Avoidance in Healthcare sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. Employing a quantitative research approach, this study utilizes secondary data obtained from the financial statements of the sampled firms. Executive characteristics are measured using the RISK ratio, Capital Intensity is proxied by the ratio of fixed assets to total assets, and Sales Growth is measured by the percentage increase in sales. Tax Avoidance, as the dependent variable, is measured using the Cash Effective Tax Rate (CETR). Multiple linear regression analysis is applied to test the proposed hypotheses. The findings of this study are expected to strengthen agency theory in explaining corporate tax behavior, enrich the empirical literature on the determinants of Tax Avoidance particularly within the Healthcare sector and provide practical insights for corporate management in formulating efficient fiscal strategies. Furthermore, this study may serve as a reference for the Directorate General of Taxes in designing more targeted and effective tax supervision policies.

Keyword: *Executive Character, Capital Intensity, Sales Growth, Tax Avoidance*