

***THE EFFECT OF EARNINGS MANAGEMENT AND CAPITAL  
INTENSITY ON TAX AVOIDANCE MODERATE BY SALES  
GROWTH***

**By Ahmad Rifaldi**

***ABSTRACT***

*This study aims to examine the effect of earnings management and capital intensity on tax avoidance with sales growth as a moderating variable. This study uses a sample, namely manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2019 period. The sampling technique used in this study, namely the purposive sampling method with the acquisition of a sampling of 123 samples. The data analysis technique used in this study uses multiple regression analysis and moderation regression analysis with results showing that earnings management and capital intensity have a significant effect on tax avoidance. Meanwhile, sales growth cannot moderate earnings management and capital intensity on tax avoidance.*

*Keyword: Earnings Management; Capital Intensity; Sales Growth; Tax Avoidance*

**PENGARUH *EARNINGS MANGEMENT* DAN *CAPITAL INTENSITY*  
TERHADAP *TAX AVOIDANCE* DIMODERASI *SALES GROWTH***

**Oleh Ahmad Rifaldi**

**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh *earnings management* dan *capital intensity* terhadap *tax avoidance* dengan *sales growth* sebagai variabel pemoderasi. Penelitian ini menggunakan sampel, yaitu perusahaan manufaktur yang *listing* di Bursa Efek Indonesia periode 2017-2019. Teknik sampling yang digunakan dalam penelitian ini, yaitu metode *purposive sampling* dengan perolehan *sampling* sebanyak 123 sampel. Teknik analisis data yang digunakan dalam penelitian ini menggunakan *multiple regression analysis* dan *moderation regression analysis* dengan hasil yang menunjukkan bahwa *earnings management* dan *capital intensity* memiliki pengaruh secara signifikan terhadap *tax avoidance*. Sedangkan, *sales growth* tidak dapat memoderasi *earnings management* dan *capital intensity* terhadap *tax avoidance*.

Kata Kunci: *Earnings Management*; *Capital Intensity*; *Sales Growth*; *Tax Avoidance*