

The Influence of Capital Intensity, Advertising Intensity, and Managerial ownership On Tax Avoidance

By Muhammad Daffa Kadarusman

Abstract

This study aims to empirically examine and analyze the effect of Capital Intensity, Advertising Intensity, and Managerial ownership on Tax Avoidance. The study uses a quantitative method with secondary data from manufacturing companies in the consumer goods subsector during the period 2019-2023 listed on the IDX. Purposive sampling technique was used to select the sample, and panel data regression analysis was employed to analyze the data using STATA 17 software. The results of this study indicate that Capital Intensity has a positive effect on tax avoidance. However, Advertising Intensity and Managerial ownership do not have an impact on tax avoidance.

Keywords: Capital Intensity, Advertising Intensity, Managerial ownership, Tax Avoidance

Pengaruh *Capital Intensity*, *Advertising Intensity*, dan *Managerial ownership* Terhadap *Tax Avoidance*

Oleh Muhammad Daffa Kadarusman

Abstrak

Studi ini memiliki tujuan untuk mengetahui dan menganalisis secara empiris bagaimana pengaruh *Capital Intensity*, *Advertising Intensity*, dan *Managerial ownership* Pada *Tax Avoidance*. Studi ini menggunakan metode kuantitatif dan perusahaan manufaktur sub sektor barang konsumsi periode 2019-2023 yang *listing* pada IDX sebagai populasi. Teknik *purposive sampling* berperan untuk pemilihan sampel dan analisis regresi data panel dalam melakukan analisis data dengan menggunakan *software* STATA 17 . Hasil penelitian ini mendapat hasil bahwa *Capital Intensity* memiliki dampak secara positif pada *tax avoidance*. Sementara itu, *Advertising Intensity* dan *Managerial ownership* tidak memiliki dampak pada penghindaran pajak.

Kata kunci: *Capital Intensity*, *Advertising Intensity*, *Managerial ownership*, Penghindaran Pajak