

***The Influence of ESG, Capital Intensity and Managerial Ability  
on Tax Avoidance***

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**ABSTRACT**

*This study aims to identify and analyze the effects of Environmental, Social, and Governance (ESG), capital intensity, and managerial ability on tax avoidance in energy sector companies, with profitability and leverage as control variables. Tax avoidance in this research is measured using the proxy of Book Tax Difference (BTD). The study adopts a quantitative approach, focusing on energy sector companies listed on the Indonesia Stock Exchange for the 2020-2023 period. The research sample was selected using a purposive sampling technique, resulting in 149 samples from 57 energy companies. Hypothesis testing was conducted using STATA version 17 software. The analysis results indicate that ESG and managerial ability do not significantly affect tax avoidance, while capital intensity has a significant positive effect on tax avoidance.*

***Keywords :*** *Capital Intensity, ESG, Managerial Ability and Tax Avoidance*

# **Pengaruh ESG, *Capital Intensity* dan *Managerial Ability***

## **Terhadap Tax Avoidance**

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### **ABSTRAK**

Penelitian ini bertujuan untuk mengidentifikasi dan menganalisis pengaruh *Environmental, Social, and Governance* (ESG), *capital intensity*, serta *managerial ability* terhadap *tax avoidance* pada perusahaan sektor energi, dengan profitabilitas dan leverage sebagai variabel kontrol. *Tax avoidance* dalam penelitian ini diukur dengan proksi *Book Tax Difference* (BTD). Penelitian ini menggunakan pendekatan kuantitatif dengan objek berupa perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia selama periode 2020-2023. Sampel penelitian dipilih melalui *purposive sampling*, menghasilkan 149 sampel dari 57 perusahaan energi. Pengujian hipotesis dilakukan dengan bantuan software STATA v17. Hasil analisis menunjukkan bahwa ESG dan *managerial ability* tidak memiliki pengaruh terhadap *tax avoidance*, sementara *capital intensity* memiliki pengaruh positif yang signifikan terhadap *tax avoidance*.

**Kata Kunci :** *Capital Intensity*, ESG, *Managerial Ability* dan *Tax Avoidance*