

***THE INFLUENCE OF LEVERAGE, CAPITAL INTENSITY, AND AUDIT
QUALITY ON TAX AVOIDANCE ON PROPERTY & REAL ESTATE
COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE 2018-
2022***

ABSTRACT

Tax is a mandatory contribution to the state that is used for the prosperity of the people. On the other hand, tax for companies is a burden that can reduce the company's net profit. It is this difference in interests between the government and company management that results in tax avoidance. Tax avoidance is an action taken by a company to minimize tax payments. This study aims to determine whether the effect of leverage, capital intensity, and audit quality on tax evasion. Tax avoidance is measured using ETR Calculation. The population in this study are property & real estate companies listed on the Indonesia Stock Exchange for the 2018-2022 period. The sample selection technique used purposive sampling and obtained a sample of 9 companies. The data analysis method in this study used linear regression with a significance of 5%. The results showed that partially leverage had a significant positive effect on tax avoidance, capital intensity had no effect on tax avoidance, and audit quality had a significant positive effect on tax avoidance. Meanwhile, simultaneously leverage, capital intensity, and audit quality have a significant positive effect on tax avoidance.

Keywords: leverage, capital intensity, audit quality, and tax avoidance