

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *multinationality*, *capital intensity*, *tax haven country*, dan *sales growth* terhadap *tax avoidance*. Populasi yang digunakan pada penelitian ini adalah perusahaan subsektor *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2023. Teknik pengambilan sampel dalam penelitian ini yaitu *purposive sampling* dan didapatkan sebanyak 23 perusahaan subsektor *food and beverage* dengan observasi sebanyak 115 kali observasi. Metode analisis yang digunakan analisis regresi linear berganda. Berdasarkan hasil uji simultan bahwa variabel *multinationality*, *capital intensity*, *tax haven country*, dan *sales growth* berpengaruh namun tidak signifikan terhadap *tax avoidance*. Berdasarkan hasil uji parsial *multinationality* didapat nilai signifikan 0.755 berarti *multinationality* berpengaruh namun tidak signifikan terhadap *tax avoidance*, *capital intensity* berpengaruh signifikan terhadap *tax avoidance* dengan nilai signifikan 0.010, *tax haven country* berpengaruh namun tidak signifikan terhadap *tax avoidance* dengan nilai signifikan 0.645, dan *sales growth* berpengaruh namun tidak signifikan terhadap *tax avoidance* dengan nilai signifikan 0.508 pada perusahaan subsektor *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2023.

Kata kunci : *Multinationality*, *Capital Intensity*, *Tax Haven Country*, *Sales Growth* dan *Tax Avoidance*.

ABSTRACT

This research aims to determine the influence of multinationality, capital intensity, tax haven countries, and sales growth on tax avoidance. The population used in this research is food and beverage subsector companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023. The sampling technique in this research was purposive sampling and 23 food and beverage subsector companies were obtained with 115 observations. The analytical method used is multiple linear regression analysis. Based on the results of the simultaneous test, the variables multinationality, capital intensity, tax haven country, and sales growth have an effect but are not significant on tax avoidance. Based on the results of the partial multinationality test, a significant value of 0.755 is obtained, meaning that multinationality has a significant but not significant effect on tax avoidance, capital intensity has a significant effect on tax avoidance with a significant value of 0.010, tax haven countries have an effect but not significant on tax avoidance with a significant value of 0.645, and sales growth has an effect but not significant on tax avoidance with a significant value of 0.508 in food and beverage subsector companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023.

Keywords: Multinationality, Capital Intensity, Tax Haven Country, Sales Growth and Tax Avoidance.