ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh ukuran perusahaan, *leverage*, dan *capital intensity* terhadap *tax avoidance*, serta pengaruh tidak langsung melalui profitabilitas sebagai variabel intervening pada perusahaan otomotif yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020–2024. Data dianalisis menggunakan regresi linier berganda, uji asumsi klasik, uji t, uji F, uji determinasi, dan uji Sobel. Hasil penelitian menunjukkan bahwa ukuran perusahaan berpengaruh signifikan terhadap *tax avoidance* dan profitabilitas, sedangkan *leverage* dan *capital intensity* tidak berpengaruh signifikan terhadap keduanya. Profitabilitas berpengaruh negatif signifikan terhadap *tax avoidance*. Uji mediasi dengan uji Sobel menunjukkan bahwa profitabilitas memediasi hubungan antara ukuran perusahaan dan *tax avoidance,* namun tidak memediasi hubungan *leverage* dan *capital intensity* terhadap *tax avoidance*. Hasil ini mengindikasikan pentingnya mempertimbangkan faktor internal perusahaan dalam memahami praktik penghindaran pajak dan implikasinya terhadap profitabilitas.

Kata Kunci: Ukuran Perusahaan, *Leverage*, *Capital Intensity*, *Tax Avoidance*, Profitabilitas

ABSTRACT

This study aims to analyze the influence of company size, leverage, and capital intensity on tax avoidance, as well as the indirect influence through profitability as an intervening variable in automotive companies listed on the Indonesia Stock Exchange (IDX) for the 2020–2024 period. Data were analyzed using multiple linear regression, classical assumption tests, t-tests, F-tests, determination tests, and Sobel tests. The results indicate that company size significantly influences tax avoidance and profitability, while leverage and capital intensity do not. Profitability has a significant negative effect on tax avoidance. A mediation test using the Sobel test indicates that profitability mediates the relationship between company size and tax avoidance, but does not mediate the relationship between leverage and capital intensity and tax avoidance. These results indicate the importance of considering internal company factors in understanding tax avoidance practices and their implications for profitability.
Keywords:* *Company Size, Leverage, Capital Intensity, Tax Avoidance, Profitability