

ABSTRACT

This study aims to determine the effect of capital intensity and leverage on tax avoidance with company size as a moderating variable.

This study uses a quantitative method. The sample used in this study is an energy sector company listed on the Indonesia Stock Exchange (IDX) in 2021 - 2023. The sampling of this study used purposive sampling. The total sample of this study was 72 secure.

Data analysis used linear regression with moderated regression. The results of the analysis prove that capital intensity has a significant positive effect on tax avoidance, while leverage has a significant negative effect on tax avoidance. However, company size cannot moderate the effect of capital intensity and leverage on tax avoidance.

Keywords : Tax Avoidance, Capital Intensity, Leverage, Firm Size.