

ABSTRACT

This study aims to analyze the factors that influence tax avoidance in food and beverage companies listed on the Indonesia Stock Exchange (IDX) for the 2022-2024 period. The independent variables used in this study are profitability, leverage, and capital intensity, while the dependent variable used is tax avoidance. This study uses agency theory and trade-off theory to generate testable hypotheses and derive empirical findings from hypothesis testing.

The population in this study consists of food and beverage companies listed on the IDX for the 2022-2024 period. The sample was determined using the purposive sampling method, resulting in a total of 130 observations eligible for testing. The multiple linear regression analysis method was used to analyze the data.

The results of the study indicate that profitability and leverage have a positive and significant effect on tax avoidance, while capital intensity has no effect on tax avoidance.

Keywords: *Profitability, Leverage, Capital Intensity and Tax Avoidance*

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