

ABSTRACT

M. Ilham Pratama, NIM 7183520007, The Effects of Asset Intensity and Debt Policy on Tax Avoidance in Food and Beverage Companies Listed on the Indonesia Stock Exchange Period 2018-2022, Thesis, Departmen of Accounting, Accounting Study Program, Faculty of Economics, Medan State University, 2023.

The problem in this research is based on data showing that tax avoidance is still high. This study aims to determine the effect of Asset Intensity on Tax Avoidance, the Effect of Debt Policy on Tax Avoidance, the Effect of Asset Intensity and Debt Policy together on Tax Avoidance.

The population in this study consisted of 26 companies. With purposive sampling method obtained as many as 13 companies. The research period consisted of 5 years, starting from 2018-2022 so that there were 65 data. The data analysis technique used was multiple linear regression analysis with the SPSS 23 test tool.

The results show that partially Asset Intensity has a significant effect on Tax Avoidance with a significance value of $0.034 < 0.05$, Debt Policy has a significant effect on Tax Avoidance with a significance value of $0.003 < 0.05$, and Asset Intensity and Debt Policy simultaneously have a significant effect on Tax Avoidance with a significance value of $0.008 < 0.05$.

The conclusion of this study is that partially Asset Intensity has a significant effect on Tax Avoidance, Debt Policy has a significant effect on Tax Avoidance. Simultaneously Asset Intensity and Debt Policy have a significant effect on Tax Avoidance.

Keywords: Asset Intensity, Debt Policy, Tax Avoidance.

ABSTRAK

M. Ilham Pratama, NIM: 7183520007, Pengaruh Asset Intensity dan Debt Policy Terhadap Penghindaran Pajak Pada Perusahaan Makanan dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Periode 2018-2022, Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2023.

Permasalahan pada penelitian ini berdasarkan data menunjukkan bahwa *tax avoidance* masih tinggi. Penelitian ini bertujuan untuk mengetahui pengaruh *Asset Intensity* terhadap *Tax Avoidance*, Pengaruh *Debt Policy* Terhadap Penghindaran Pajak, Pengaruh *Asset Intensity* dan *Debt Policy* secara bersama-sama terhadap *Tax Avoidance*.

Populasi dalam penelitian ini terdiri dari 26 perusahaan. Dengan metode *purposive sampling* diperoleh sebanyak 13 perusahaan. Periode penelitian terdiri dari 5 tahun yaitu mulai 2018-2022 sehingga data berjumlah 65. Teknis analisis data yang digunakan adalah analisis regresi linear berganda dengan alat uji SPSS 23.

Hasil penelitian menunjukkan secara parsial *Asset Intensity* berpengaruh signifikan terhadap Penghindaran Pajak dengan nilai signifikansi sebesar $0,034 < 0,05$, *Debt Policy* berpengaruh signifikan terhadap Penghindaran Pajak dengan nilai signifikansi sebesar $0,003 < 0,05$, dan *Asset Intensity* dan *Debt Policy* secara simultan berpengaruh signifikan terhadap Penghindaran Pajak dengan nilai signifikansi sebesar $0,008 < 0,05$.

Kesimpulan penelitian ini adalah secara parsial *Asset Intensity* berpengaruh signifikan terhadap Penghindaran Pajak, *Debt Policy* berpengaruh signifikan terhadap Penghindaran Pajak. Secara simultan *Asset Intensity* dan *Debt Policy* berpengaruh signifikan terhadap Penghindaran Pajak.

Kata Kunci: *Asset Intensity*, *Debt Policy*, dan Penghindaran Pajak.

