

ABSTRACT

***THE EFFECT OF LIQUIDITY, SALES GROWTH,
AND CAPITAL INTENSITY ON TAX AVOIDANCE
(Survey in Healthcare Sector Companies listed on the Indonesia Stock
Exchange for the Period 2018–2022)***

By:

Nesha Firdausi Wahdiana
193403036

Guide I : R. Neneng Rina Andriani, S.E., MM., Ak. CA

Guide II : Iwan Hermansyah, S.E., M.Si., Ak., CA.

This study aims to determine (1) the condition of liquidity, sales growth, capital intensity, and tax avoidance; (2) the effect of liquidity, sales growth, and capital intensity on tax avoidance partially; and (3) the effect of liquidity, sales growth, and capital intensity on tax avoidance simultaneously. The population in this study is 30 healthcare sector companies listed on the Indonesia Stock Exchange for the period 2018–2022. The sample in this study was determined using a purposive sampling technique, resulting in a sample of nine companies. The research method in this study used is descriptive analysis with a quantitative approach, using secondary data sources. The data analysis technique used is panel data regression analysis using Microsoft Excel 2016 and processed using EViews 12 software. The results of this study indicate that (1) liquidity, sales growth, capital intensity, and tax avoidance fluctuate experiencing decreases and increases; (2) liquidity and sales growth have a partially negative insignificant effect on tax avoidance, while capital intensity has a partially positive significant effect on tax avoidance; (3) liquidity, sales growth, and capital intensity simultaneously have a significant effect on tax avoidance.

Keywords: Liquidity, Sales Growth, Capital Intensity, Tax Avoidance.