

ABSTRACT

Tax is one of the income-reducing factors. The purpose of the company is to maximize the profit earned by the company. These differences of interest lead to efforts to minimize taxes called tax avoidance. Tax Avoidance is an attempt by taxpayers to be able to minimize the tax burden without violating the law.

This research aims to analyze and examine the effect of Leverage (DAR), Capital Intensity, and Inventory Intensity to Tax Avoidance at food and beverage companies listed in Indonesia Stock Exchange (BEI) in 2011-2015.

Population in this research is food and beverage company listed in Indonesia Stock Exchange (BEI) year 2011-2015. Sampling technique used was purposive sampling and obtained by nine food and beverage companies with observation period for five years so that got 45 sample unit in this research. Data analysis method in this research is panel data regression analysis.

Based on the results of this research obtained the results under the variables leverage (DAR), capital intensity, and inventory intensity can explain or affect the variable dependent tax avoidance of 52.1%, while the rest of 47.9% influenced by other variabal out of research.

The results of the research showed that leverage (DAR), capital intensity, and inventory intensity simultaneously affect a significance of tax avoidance. Partially, leverage does not affect tax avoidance, capital intensity has positive effect on tax avoidance, and inventory intensity negatively affects tax avoidance.

Keyword : Leverage, Capital Intensity, Inventory Intensity, Tax Avoidance