ABSTRAK

Penelitian ini bertujuan untuk mengetahui *capital intensity, inventory intensity,* komisaris independen, komite audit, profitabilitas, dan ukuran perusahaan terhadap *tax avoidance* pada perusahaan subsektor *food & beverages* yang terdaftar di Bursa Efek Indonesia tahun 2022-2024. Penelitian ini menggunakan metode penelitian kuantitatif. Metode analisis data menggunakan uji statistik deskriptif dan analisis regresi logistik yang meliputi uji keseluruhan model (*overall model fit*), uji kelayakan model regresi (Hosmer *and* Lemeshow *Goodness of Fit Test*), uji koefisien determinasi (Nagelkerke *R Square*), uji simultan (*Omnibus Tests of Model Coefficients*), serta uji parsial (Uji Wald). Hasil penelitian ini berdasarkan analisis data menunjukkan bahwa secara parsial variabel *inventory intensity* dan profitabilitas mempunyai pengaruh terhadap *tax avoidance*. Untuk variabel *capital intensity*, komisaris independen, komite audit, dan ukuran perusahaan secara parsial tidak mempunyai pengaruh terhadap *tax avoidance*, dan untuk secara simultan variabel *capital intensity, inventory intensity,* komisaris independen, komite audit, profitabilitas, dan ukuran perusahaan mempunyai pengaruh yang signifikan terhadap *tax avoidance* dengan nilai signifikan 0,001 lebih kecil dari 0,05. Hasil uji koefisien determinasi (Nagelkerke *R Square*) membuktikan bahwa variabel independen mempengaruhi variabel dependen dengan persentase sebesar 28,4% sedangkan sisanya 71,6% dijelaskan oleh variabel yang tidak dibahas dalam penelitian ini.

Kata kunci : *Capital Intensity, Inventory Intensity,* Komisaris Independen, Komite Audit, Profitabilitas, Ukuran Perusahaan, *Tax Avoidance.*

ABSTRACT

This study aims to determine the effect of capital intensity, inventory intensity, independent commissioners, audit committee, and firm size on tax avoidance in food and beverage sub-sector companies listed on the Indonesia Stock Exchange from 2022 to 2024. This study employs a quantitative research method. Data analysis methods used include descriptive statistical tests and logistic regression analysis, which encompasses the overall model fit test, the Hosmer and Lemeshow Goodness of Fit Test, the coefficient of determination test (Nagelkerke R-Square), the simultaneous test (Omnibus Tests of Model Coefficients), and the partial test (Wald Test). Based on the data analysis, the results of this study indicate that, partially, the variables of inventory intensity and profitability have an effect on tax avoidance. Conversely, the variables of capital intensity, independent commissioners, audit committee, and firm size partially have no effect on tax avoidance. Simultaneously, the variables of capital intensity, inventory intensity, independent commissioners, audit committee, profitability, and firm size have a significant effect on tax avoidance, with a significance value of 0.001, which is less than 0.05. The result of the coefficient of determination test (Nagelkerke R-Square) demonstrates that the independent variables influence the dependent variable by a percentage of 28.4%, while the remaining 71.6% is explained by other variables not discussed in this study.

***Keywords**: Capital Intensity, Inventory Intensity, Independent Commissioners, Audit Committee, Profitability, Firm Size, Tax Avoidance.*