Ijaraa International Journal Of Integrated Accounting

Vol. 2, No. 1 (Jun, 2025)
Page. 210-230
E-ISSN: 3062-2323

Factors Affecting Tax Avoidance (Study on Manufacturing Companies in the Consumer Goods Industry Sector Listed on the IDX in 2021-2023)

Muhammad Dwiyan
Sultan Syarif Kasim Riau State Islamic University, Pekanbaru, Indonesia
***Nelsi Arisandy**
Sultan Syarif Kasim Riau State Islamic University, Pekanbaru, Indonesia
nelsiarisandy@gmail.com

ARTICLE INFO :

Keywords:
Capital Intensity, Sales Growth, Pengungkapan Corporate Social Responsibility, Board Gender Diversity, Transfer Pricing, dan Tax Avoidance

---

Article History :
Received : 2025-02-15
Revised : 2025-05-29
Accepted : 2025-06-28
Online : 2025-06-29

ABSTRACT

This study aims to determine the Influence of *Capital Intensity, Sales Growth,* Corporate *Social Responsibility Disclosure, Board* Gender Diversity and *Transfer Pricing* on *Tax Avoidance* partially on Manufacturing Companies in the Consumer Goods Industry Sector listed on the IDX for the 2021-2023 period. This type of research is quantitative with sampling using *the purposive sampling technique so that the sample of this study consists of 20 companies in the consumer goods industry sector listed on the IDX for the 2021-2023 period. The data analysis method was carried out by panel data regression analysis with Eviews* 12. The results of the regression analysis of the panel data show that partially the variables *Capital Intensity, sales growth, and Gender Diversity* of the Board have an effect on *tax avoidance*. Meanwhile, the variables of CSR *Disclosure* and *Transfer Pricing* have no effect on *tax avoidance*. The results of the R2 test showed that the influence of the independent variable contributed to the bound variable as much as 87.65% while the remaining 12.35% was explained by other variables outside this study.

INTRODUCTION

Tax avoidance actions carried out by taxpayers can be illegal or legal. Illegally, namely with tax evasion, while acting legally with *tax avoidance. Tax avoidance* is an effort to avoid taxes legally because it does not conflict with tax provisions because the methods and techniques used take advantage of the weaknesses that exist in tax laws and regulations to be able to reduce the amount of tax payable (Moeljono, 2020).

***Corresponding Author : Nelsi Arisandy**

The case reported by the Tax Justice Network on May 8, 2019 that a tobacco company owned by British American Tobacco (BAT) had carried out tax evasion in Indonesia through Pt Bentoel Internasional Investama Tbk. Resulting in an impact on the country, namely suffering losses of US$ 14 million per year. The report shows BAT has diverted some of its revenue out of Indonesia through intra-company loans and through payments back to the UK for royalties, fees and services (Tribunnews.com, 2019). According to a report from the Tax Justice Network, in 2019 a tobacco company owned by British American Tobacco (BAT) carried out tax evasion through PT Bentoel Internasional Investama by taking a lot of debt from an affiliated company in the Netherlands, namely Rothmans Far East BV to refinance bank debts and pay for machinery and equipment. The interest payment will reduce taxable income in Indonesia, so that the tax paid will be less as a result of which the state can suffer losses of US$14 million per year (Kontan.co.id, 2019).

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Literature Review

Agency Theory

Agency theory was chosen as the basis for the development of the concept in this study. Agency theory according to (Sudarno, Renaldo, N., Hutauruk, M. B., Junaedi, A. T., 2022) is a contractual relationship between *principle* and *agent*. (Lubis, 2019) states that in general, this theory assumes that the principal is neutral to risk while the agent is resistant to effort and risk. The agent and principal are assumed to be motivated by their own interests, and often the interests between the two clash. The concept of *agency theory* , according to Anthony and Govindarajan, is the relationship or contact between *principal* and *agent*.

Tax

Prof. Dr.H. Rochmat Soemitro S.H. stated that taxes are mandatory contributions of the people that can be imposed based on the law by not being able to receive direct rewards, whose purpose is to finance public expenditure (spending). Then it was perfected that taxes are the transfer of assets from the people to the State to finance public *savings* and public investment (Setyawan, 2022:1). Taxes can be used by the State as a source of State budget revenue, and can also function as

***Corresponding Author : Nelsi Arisandy**

a tool to regulate in various areas of life, especially related to the stability of economic conditions (Setyawan, 2022:2).

Hypothesis Development

Tax avoidance is defined as the efficiency of tax burden carried out by utilizing the flaws of the Tax Law (Wisanggeni and Suharli, 2017), so that the action is not completely unlawful, unless tax avoidance is carried out by embezzling taxes which is clearly illegal. This formula is used to calculate *tax avoidance* (Andawiyah et al., (2019) in Naibaho & Hutabarat, 2020)

$$\boldsymbol{CETR = \frac{Income\ tax\ Burden}{Net\ profit\ before\ tax}}$$

a. Capital Intensity

Fixed assets are tangible assets that are obtained in ready-to-use form or by being built first, which are used in the company's operations, are not intended to be sold in the context of the company's normal activities and have a useful life of more than one year (PSAK No. 16 of 2007 in Waluyo, 2014:108). This formula is used to calculate *tax avoidance* (Lestari & Lautania, 2016; in Nugraha and Mulyani, 2019).

$$\boldsymbol{Capital\ Intensity = \frac{Fixed\ Asset}{Total\ Aset}}$$

b. Sales Growth

Growth according to the great dictionary of the Indonesian language (KBBI) is the thing (state) of growth, development (progress and so on). Sales as one of the decisive marketing functions in an effort to achieve the company's goals. Philip Kotler defines sales as an activity aimed at finding buyers, influencing and providing instructions so that buyers can adjust their needs to the products offered and negotiate agreements on prices that are favorable for both parties (Alvonco, 2014:235). The calculation of the increase in sales is calculated as follows (Robin et al., 2021):

$$\boldsymbol{Sales\ growth = \frac{Sales\ of\ the\ present\ period - Sales\ of\ the\ previous\ period}{Sales\ of\ the\ previous\ period}}$$

***Corresponding Author : Nelsi Arisandy**

c. Corporate Social Responsibility Disclosure

The government has made and regulated corporate *social responsibility* in Law Number 40 of 2007 in article 74 concerning Limited Liability Companies which explains that companies that carry out their business activities in and/or related to natural resources are obliged to carry out social and environmental responsibilities.*Corporate Social Responsibility* (CSR) is a company's responsibility for the impact of its decisions and activities on the community and the surrounding environment. According to Lela Nurlaela (2019:21). The measurement of CSR disclosure is formulated as follows:

$$\boldsymbol{CSrli} = \sum \text{Xij} : \text{Nij}$$

d. Board Gender Diversity

Gender diversity in the board is expected to be able to enrich solutions to problems that occur in the company, this is motivated by the variety of characters and motivations of individuals in the company so that it affects decision-making or actions taken. The indicators used to calculate the proportion of female boards in the company are as follows (Hoseini et al., 2019):

$$\boldsymbol{Diversitas\ Gender} = \frac{\boldsymbol{Number\ of\ women\ board}}{\boldsymbol{Total\ board\ of\ directors + Board\ of\ commissioners}}$$

e. Transfer Pricing

Transfer pricing is the price charged by one subunit for a product or service supplied to another subunit in the same organization. Transfer pricing is often a tax implication. To meet the various purposes of transfer pricing, such as minimizing income tax, achieving conformity with objectives, and motivating management efforts, a company may choose to have one set of accounting records for tax reporting and a second set for internal management reporting. *Transfer pricing* is measured from the accounts receivable of parties with special relationships divided byhe company's total receivables (Napitupulu et al., 2020). *Transfer pricing* can be measured by the following formula:

***Corresponding Author : Nelsi Arisandy**

$$Tp = \frac{\textbf{Account Receivable that have a special relationship}}{\textit{Total Receivables}}$$

Based on the information above, it can be concluded that some of the hypotheses below :

1. Effect of *Capital Intensity* on *Tax Avoidance*

Companies with large enough fixed assets will affect the taxes that will be paid, because the larger the assets/wealth of a company, the depreciation expense for the fixed assets will be large, so that the depreciation burden of the asset will reduce the income or profit of the company. And if the company's *income*/profit is low/decreasing, the tax that will be paid/deposited will automatically be reduced, the sentence was expressed by Dudy (2015).

However, it is different from the research that has been made by Budianti (2018) where the results of the research state that capital intensity has no effect on tax avoidance in a company. Furthermore, Richardson & Lanis (2007), Putri & Lautania (2016)) explained that capital intensity is defined as how much a company invests its wealth in fixed assets. The results of the study stated that the higher the capital intensity ratio owned by the company, the lower the ETR, which indicates a higher level of tax avoidance.

2. The effect of *Sales Growth* on *tax avoidance*

According to Brigham and Houston in (Mahdiana & Amin, 2020), it is stated that companies with relatively stable sales can be safer obtaining more loans and bearing higher fixed expenses compared to companies with unstable sales. *The company's sales growth* can be seen from the business opportunities available in the market that must be taken by the company.

This statement is supported by research conducted by Purwanti and Sugiyarti (2017) conveying that sales growth variables have a significant effect on *tax avoidance*. The higher the sales figure of the current year compared to the previous year, the greater the sales growth ratio, as well as the profits obtained and in line with the greater tax burden that will be borne by the company which causes *tax avoidance* actions. The same thing was also conveyed in a study conducted by Masrullah et al., (2018).

***Corresponding Author : Nelsi Arisandy**

3. The effect *of CSR disclosure* on *tax avoidance*

Tax avoidance is one of the obstacles that occur in tax collection so that it causes a decrease in state cash receipts (Bactiar, 2015). Meanwhile, CSR is a social action as a form of responsibility of a company to all its stakeholders.Research conducted by (A Watson (2011), (Lanis & Richardson (2012), Yoehana (2013), and Nugraha (2015), Wiguna (2016) also shows that there is a negative influence between CSR and tax avoidance. The higher the level of CSR disclosure carried out by the company, it is hoped that the company will not take tax evasion measures.

4. The effect of *Board Gender Diversity* on *tax avoidance*

The presence of women in the board is considered to be able to improve the monitoring function of the board through the work ethics of women who strive to protect the company's image and make the company avoid legal obligations (Riguen et al., 2019). According to Nehme and Jizi, (2018), the principles of honesty, prudence, and conservatism held by women's councils tend to minimize the risk of companies manipulating financial statements and reduce the risk of tax avoidance practices (Hoseini et al., 2018). Therefore, with companies having gender diversity, there are efforts to maximize stakeholder value (Rose, 2004)

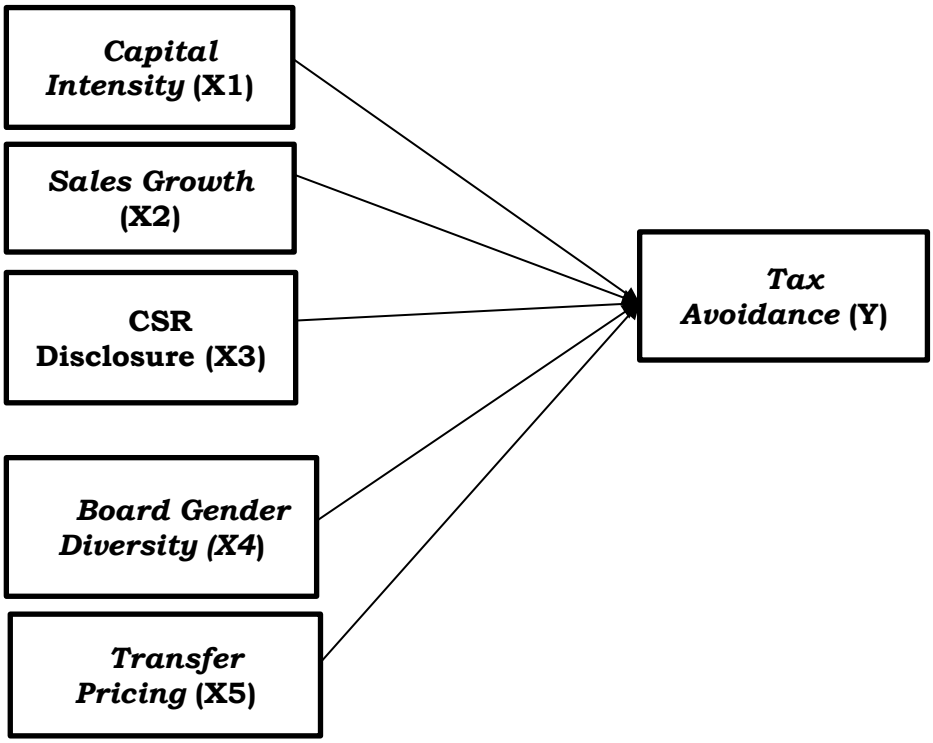
5. The effect of *Transfer Pricing* on *tax avoidance*

Research conducted by Rasyid et al. (2021) states that transfer pricing has a positive influence on tax avoidance. Multinational companies usually use transfer pricing to minimize the burden of taxes paid. The greater the tax rate of a country, the more likely it is that the company will practice tax avoidance, this is because taxes are seen as a burden that reduces profits for companies.

The results of the research conducted by Putri and Mulyani (2020) resulted in transfer pricing having a positive effect on tax avoidance. This is because multinational companies are trying to take advantage of opportunities in national tax laws to reduce the tax burden, so that tax avoidance practices tend to be carried out.

***Corresponding Author : Nelsi Arisandy**

Figure 1. Conceptual Framework



Source : Research Data (2023)

The research hypothesis is:
H1: *capital intensity* has a significant effect on *tax avoidance*
H2: Sales Growth has a significant effect on tax avoidance
H3: CSR disclosure has a significant effect on tax avoidance
H4: *Board Gender Diversity* has a significant effect on tax avoidance
H5: transfer pricing has a significant effect on tax avoidance

RESEARCH METHOD

Population is a generalization area consisting of: objects/subjects that have certain qualities and characteristics that are determined by the researcher to be studied and then drawn conclusions (Sugiyono, 2015:80).The sample is part of the number and characteristics possessed by the population (Sugiyono, 2018). The selection of samples in this study is using the purposive sampling technique, namely by showing directly to a population based on the characteristics or characteristics of

***Corresponding Author : Nelsi Arisandy**

the sample, with the aim of obtaining a representative sample in accordance with the specified criteria. The criteria used to select samples are as follows:

1. Companies in the consumer goods industry sector listed on the IDX in 2021-2023.
2. Companies in the consumer goods industry sector that publish financial statements and do not suffer losses consecutively in 2021-2023.
3. Have complete data related to the variables used in this study (fixed assets, sales, tax burden, board of directors & commissioners, and accounts receivable of related parties).

Table 1. Population and Sample

Number	Criterion	Number of Companies
1.	Companies in the consumer goods industry sector listed on the IDX in 2021-2023	63
2.	Companies in the consumer goods industry sector that do not publish financial statements and suffer losses consecutively in 2021-2023	(24)
3.	Companies that do not have data related to the variables used in this study	(19)
	Number of Research Samples	20
	Number of Years of Observation	3
	Amount of Research Data	60

Source : Indonesia Stock Exchange, 2023

In this study, data was collected by documentary collection techniques, namely the use of data derived from existing documents. This is done by tracing and recording the necessary information on secondary data in the form of company financial statements. Secondary data is data that has been available and does not need to be collected by the researcher personally (Sekaran & Bougie Roger, 2017:41).

The analysis method carried out in this study is by conducting quantitative descriptive analysis and panel data regression analysis to measure the influence of independent variables and dependent variables expressed with numbers which in the calculation use statistical methods assisted by a statistical data processing program known as EViews. The methods used are:

1. Descriptive Statistics

***Corresponding Author : Nelsi Arisandy**

According to Ghozali (2018:19), descriptive statistics provide an overview or description of a data seen from the mean value, standard deviation, variance, maximum, minimum, sum, *range*, kurtosis and *skewness* (astonishment of distribution).

2. Classical Assumption Test

   The purpose of classical assumption testing is to provide certainty that the regression equation obtained has accuracy in estimation, is unbiased and consistent. Basic assumptions include normality, multicoloniality, heteroscedasticity and autocorrelation.

3. Panel Data Regression Model

   In the estimation method, the regression model using panel data can be done through three approaches. The following are three approaches used in the panel data regression model, namely *Regression Pooling (Common Effect*), Fixed *Effect Model*, and *Random Effect Model*.

4. Model Specification Test

   From the three models that have been estimated, which model is the most appropriate or in accordance with the research objectives will be selected. There are three tests that can be used as tools in selecting panel data regression models (CE, FE or RE) based on the characteristics of the data owned, namely: F Test (*Chow Test*), *Hausman Test* and *Langrangge Multiplier* (LM) *Test*.

5. Uji Hipotesis

   Hypothesis testing is a procedure that will result in a decision to accept or reject a hypothesis. Hypothesis tests were carried out to determine the influence of independent variables on bound variables. The hypothesis test was carried out using panel data regression analysis.

RESULTS AND DISCUSSION

A. Result

Descriptive Statistical Analysis

Descriptive Statistics are statistics that are used to analyze data by describing or describing data that has been collected as it is without intending to make generalized conclusions or generalizations. To provide an overview of the following descriptive analysis will be explained as follows:

***Corresponding Author : Nelsi Arisandy**

Table 2. Descriptive Statistical Results

	X1	X2	X3	X4	X5	Y
Mean	0.337395	0.090383	0.167216	0.251063	0.324074	0.234504
Median	0.320732	0.082864	0.159341	0.232143	0.156957	0.229389
Maximum	0.762247	0.848978	0.296703	0.562500	0.999430	0.600867
Minimum	0.063919	-0.465160	0.065934	0.100000	0.000629	0.032015
Std. Dev.	0.175867	0.212040	0.059886	0.127709	0.339791	0.070785
Skewness	0.458372	0.817330	0.279600	0.673394	0.782543	1.761728
Kurtosis	2.617415	5.679683	1.993603	2.482831	2.151037	14.67760
Jarque-Bera	2.466974	24.63204	3.313852	5.203256	7.925579	371.9527
Probability	0.291275	0.000004	0.190724	0.074153	0.019010	0.000000
Sum	20.24372	5.422952	10.03297	15.06378	19.44446	14.07023
Sum Sq. Dev.	1.824822	2.652686	0.211591	0.962261	6.812018	0.295624
Observations	60	60	60	60	60	60

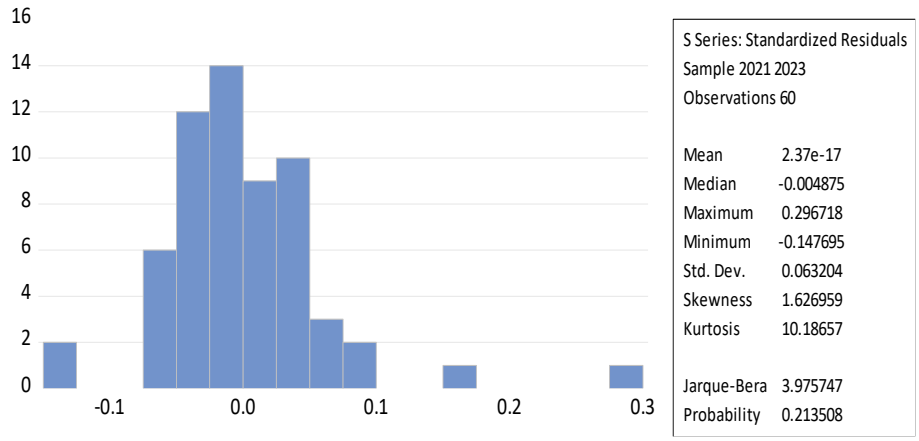
Source : Research Data (2024)

Classical Assumption Test

Normality Test

The normality test aims to test whether in the regression model, the perturbating or residual variables have a normal distribution. The residual normality test of *the Ordinary Least Square* method can be formally detected from the method developed by Jarque-Bera (JB).

Figure 2 :Normality Test Results



Source : Research Data (2024)

***Corresponding Author : Nelsi Arisandy**

Multicollinearity Test

The multicollinearity test aims to test whether a correlation between independent variables is found in the regression model (Ghozali, 2018:107). According to Ghozali (2018:107) if the correlation coefficient between free variables exceeds 0.80, it can be concluded that the model has a multicollinearity problem, on the other hand, the correlation coefficient < 0.8, then the model is free from multicollinearity.

Table 3 :Multicollinearity Test Results

	X1	X2	X3	X4	X5
X1	1.000000	-0.060012	-0.324509	0.330654	0.363867
X2	-0.060012	1.000000	0.032509	0.011483	0.023039
X3	-0.324509	0.032509	1.000000	0.247343	-0.152656
X4	0.330654	0.011483	0.247343	1.000000	-0.024100
X5	0.363867	0.023039	-0.152656	-0.024100	1.000000

Source : Research Data (2024)

Heteroscedasticity Test

This heteroscedasticity test is carried out to test whether in a regression model, there is a variant inequality from residual from one observation to another (Ghozali, 2018:137). This test is carried out with a white test, which means regression of each independent variable with absolute residual as a dependent variable.

Table 4 :Hasil Uji Heteroskedastisitas White

Heteroskedasticity Test: White			
F-statistic	1.616254	Prob. F(13,16)	0.1801
Obs*R-squared	16.03079	Prob. Chi-Square(13)	0.1789
Scaled explained SS	30.25299	Prob. Chi-Square(13)	0.8143

Source : Research Data (2024)

Uji Autokorelasi

Autocorrelation arises because successive observations over time are related to each other. One of the tests that can be used to detect autocorrelation is the

***Corresponding Author : Nelsi Arisandy**

Breusch Godfrey test or called *the Lagrange Multiplier.* If the probability value is > α = 5%, it means that there is no autocorrelation. On the other hand, a probability value of < α =5% means that an autocorrelation occurs.

Table 5 :Hasil Uji Auto Kolerasi

Breusch-Godfrey Serial Correlation LM Test:			
F-statistic	0.731472	Prob. F(2,23)	0.4921
Obs*R-squared	1.694074	Prob. Chi-Square(2)	0.4178

Source : Research Data (2024)

Panel Data Regression Model Selection

Panel Data Regression Model

a. Model *Common effect*

Table 6 :Hasil Uji Regresi Data Panel Model *Common Effect*

Dependent Variable: Y
Method: Panel Least Squares
Periods included: 3
Cross-sections included: 20
Total panel (balanced) observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.221014	0.036587	6.040752	0.0000
X1	-0.041298	0.062420	-0.661617	0.5110
X2	0.066817	0.040720	1.640914	0.1066
X3	0.262845	0.165528	1.587921	0.1181
X4	-0.028362	0.078865	-0.359622	0.7205
X5	-0.047665	0.027602	-1.726853	0.0899

Root MSE	0.062675	R-squared	0.202728
Mean dependent var	0.234504	Adjusted R-squared	0.128907
S.D. dependent var	0.070785	S.E. of regression	0.066066
Akaike info criterion	-2.501694	Sum squared resid	0.235693
Schwarz criterion	-2.292259	Log likelihood	81.05081
Hannan-Quinn criter.	-2.419772	F-statistic	2.746195
Durbin-Watson stat	1.663770	Prob(F-statistic)	0.027825

Source : Research Data (2024)

b. Model *Fixed Effect*

Table 7 :Hasil Uji Regresi Data Panel Model *Fixed Effect*

Dependent Variable: Y
Method: Panel Least Squares
Periods included: 3
Cross-sections included: 20

***Corresponding Author : Nelsi Arisandy**

Total panel (balanced) observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.109111	0.177691	0.614050	0.0432
X1	0.299430	0.358582	0.335037	0.0014
X2	0.041494	0.046122	0.299642	0.0002
X3	0.167584	0.550146	-0.304618	0.1625
X4	0.032215	0.249398	0.129171	0.0008
X5	0.002102	0.065399	0.032148	0.1745

Effects Specification

Cross-section fixed (dummy variables)

Root MSE	0.049307	R-squared	0.876563
Mean dependent var	0.234504	Adjusted R-squared	0.798207
S.D. dependent var	0.070785	S.E. of regression	0.064558
Akaike info criterion	-2.348162	Sum squared resid	0.145872
Schwarz criterion	-1.475518	Log likelihood	95.44485
Hannan-Quinn criter.	-2.006823	F-statistic	1.497128
Durbin-Watson stat	2.465384	Prob(F-statistic)	0.000015

Source : Research Data (2024)

c. Model *Random Effect*

Table 8 :Hasil Uji Regresi Data Panel Model *Random Effect*

Dependent Variable: Y
Method: Panel EGLS (Cross-section random effects)
Periods included: 3
Cross-sections included: 20
Total panel (balanced) observations: 60
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.220838	0.040946	5.393446	0.0000
X1	-0.040381	0.069750	-0.578931	0.5650
X2	0.062398	0.040741	1.531558	0.1315
X3	0.263205	0.184141	1.429366	0.1587
X4	-0.029932	0.087562	-0.341837	0.7338
X5	-0.045812	0.030327	-1.510602	0.1367

Effects Specification

	S.D.	Rho
Cross-section random	0.021850	0.1028
Idiosyncratic random	0.064558	0.8972

Weighted Statistics

***Corresponding Author : Nelsi Arisandy**

Root MSE	0.059788	R-squared	0.172022
Mean dependent var	0.202304	Adjusted R-squared	0.095357
S.D. dependent var	0.066260	S.E. of regression	0.063022
Sum squared resid	0.214474	F-statistic	2.243823
Durbin-Watson stat	1.812952	Prob(F-statistic)	0.062981
Unweighted Statistics			
R-squared	0.202452	Mean dependent var	0.234504
Sum squared resid	0.235774	Durbin-Watson stat	1.649165

Source : Research Data (2024)

1. Test Model Specifications

Uji Chow

The Chow test is used to choose between *the Common Effect* method and the Fixed Effect *method* If the p-value *cross section Chi Square* < a =5%, or *the probability* (p-value) F *Test* < a =5%, then H0 is rejected or it can be said that the method used is the *fixed effect method*. If the p-value *of the Chi Square cross section* ≥ a =5%, or *the probability* (p-value) of the F *Test* ≥ a =5%, then H0 is accepted or it can be said that the method used is *the common effect method.*

Table 9 :Hasil Uji Chow

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.134282	(9,78)	0.0019

Source : Research Data (2024)

Uji Hausman

The Hausman test is used to determine whether the *Random Effect* method or *the Fixed Effect method* is appropriate. If the p-value *of the cross section chi-squares* < a=5%, then H0 is rejected or the method used is *the fixed effect* method. However, if the p-value *of the cross section chi-squares* ≥ a=5%, then H0 is accepted or the method used is the *random effect method.*

***Corresponding Author : Nelsi Arisandy**

Table 10 :Hasil Uji Ausman

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	4.460176	5	0.0047

Source : Research Data (2024)

Individual Parameter Significance Test (T Statistical Test)

The t-statistical test basically shows how far the influence of one explanatory or independent variable individually in explaining the variation of the dependent variable (Ghozali, 2018:98). If *the probability* value t is less than 0.05, then the independent variable has an effect on the dependent variable (Ghozali, 2018:99).

Table 11 :Hasil Uji Parsial

Dependent Variable: Y
Method: Panel Least Squares
Periods included: 3
Cross-sections included: 20
Total panel (balanced) observations: 60

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.109111	0.177691	0.614050	0.0432
X1	0.299430	0.358582	0.335037	0.0014
X2	0.041494	0.046122	0.299642	0.0002
X3	0.167584	0.550146	-0.304618	0.1625
X4	0.032215	0.249398	0.129171	0.0008
X5	0.002102	0.065399	0.032148	0.1745

Source : Research Data (2024)

Determinant Coefficient (R2)

The determination coefficient (R2) aims to measure how far the model is able to explain the variation of dependent variables (Ghozali, 2018:97). The

***Corresponding Author : Nelsi Arisandy**

value of the determination coefficient is between zero and one. A small R2 value means that the ability of independent variables to explain the variation of dependent variables is very limited.

Table 12 :Hasil Uji Koefisien Determinasi

Root MSE	0.049307	R-squared	0.876563
Mean dependent var	0.234504	Adjusted R-squared	0.798207
S.D. dependent var	0.070785	S.E. of regression	0.064558
Akaike info criterion	-2.348162	Sum squared resid	0.145872
Schwarz criterion	-1.475518	Log likelihood	95.44485
Hannan-Quinn criter.	-2.006823	F-statistic	1.497128
Durbin-Watson stat	2.465384	Prob(F-statistic)	0.000015

Source : Research Data (2024)

B. Discussion

Pengaruh Capital Intensity Terhadap Tax Avoidance

Berdasarkan hasil uji statistik t pada tabel diperoleh probabilitas variabel *Capital Intensity* sebesar 0.0014 < 0.05 dan diperoleh hasil t hitung sebesar 0.335037 dan bertanda positif, sedangkan t tabel adalah sebesar 1.671550, maka dari hasil tersebut berarti thitung < ttabel yaitu 0.335037 < 2.045230. sehingga dapat disimpulkan bahwa H1 diterima, artinya secara parsial *capitan intensity* berpengaruh signifikan terhadap *tax avoidance*. sehingga H1 diterima.

Hal ini disebabkan karena *capital intensity* adalah seberapa besar proporsi asset tetap yang dipunyai oleh perusahaan. Rasio intensitas modal dapat menunjukkan seberapa efisien perusahaan menggunakan asetnya untuk penjualan. Perusahaan dengan aset tetap cukup besar akan berpengaruh terhadap pajak yang akan di dibayar, karena semakin besar aset/kekayaan suatu perusahaan maka beban penyusutan untuk aset tetap tersebut akan besar, sehingga beban penyusutan aset tersebut akan mengurangi income atau laba dari perusahaan. Dan jika *income*/laba perusahaan rendah/menurun maka pajak yang akan di bayarkan/disetorkan otomatis akan berkurang kalimat tersebut diungkapkan oleh Dudy (2015).

The Effect of *Sales Growth* on *Tax Avoidance*

Based on the results of the statistical test t in the table above, the probability of the *Sales Growth* variable is 0.0002 < 0.05 and the result of t calculation is 0.299642

***Corresponding Author : Nelsi Arisandy**

and is marked positive, while the t of the table is 1.671550, so from the result it means that the ttable < count is 0.299642 < 2.045230. so it can be concluded that H2 is accepted, meaning that partially *sales growth* has a significant effect on *tax avoidance*. *Sales growth* affects *tax avoidance,* because the larger the sales, the greater the revenue or profit obtained. The greater the profit, the greater the tax burden borne by the company. Therefore, sales have a significant influence on the occurrence of tax *avoidance* (Purwanti and Sugiyarti, 2017).

The Effect of Corporate Social Responsiveness Disclosure on Tax Avoidance

Based on the results of the statistical test t in the table, the probability of the CSR *Disclosure* variable was obtained as 0.1625 > 0.05 and the result of t was calculated as -0.304618 and marked negative, while the t of the table was 1.671550, so from these results it means that the < of the table is -0.304618 < 2.045230. so it can be concluded that H3 was rejected, meaning that partially CSR Disclosure did not have a significant effect on *tax avoidance*. so H3 was rejected. This is because any decrease in *corporate social responsibility* will not affect *tax avoidance*. A high level of *corporate social responsibility* activity has a tendency to increase the responsibility carried out by the company which can be reflected in the company's compliance in paying the tax burden that has been set in the applicable regulations.

The Effect of Board Gender Diversity on Tax Avoidance

Based on the results of the statistical test t in the table above, the probability of the variable Gender *Devacy* of the Council was obtained < 0.05 and the result of t calculation was 0.129171 and was positive, while the t of the table was 1.671550, so from the result it means that the ttable < count is 0.129171 < 2.045230. so it can be concluded that H4 is accepted, meaning that partially the Board's *Gender* Deviation has a significant effect on *tax avoidance*. Gender diversity in the dean is considered to be able to have a positive impact on the company through a variety of backgrounds, experiences, ideas, and so on so that it can provide a variety of solutions to solve problems. The presence of women in the board is considered to be able to improve the monitoring function of the board through women's work ethics which tends to protect the company's image and make the company avoid legal obligations.

***Corresponding Author : Nelsi Arisandy**

The Effect of Transfer Pricing Disclosure on Tax Avoidance

Based on the results of the statistical test t in table 4.12 above, the probability of the *Transfer Pricing* variable is 0.1745 > 0.05 and the result of t calculation is 0.032148 and is positive, while the t of the table is 1.671550, so from the result it means that t calculates < ttable, which is 0.032148 < 2.045230. so it can be concluded that H5 was rejected, meaning that partially *Transfer Pricing* did not have a significant effect on *tax avoidance*. This is because, companies that carry out transfer pricing tend to engineer profit reductions with the aim of minimizing the political costs they have to bear. Political costs include all costs that must be borne by companies related to government regulations, government subsidies, tax rates, labor demands and so on.

CONCLUSION

This study aims to determine the influence of *Capital Intensity, Sales Growth,* Corporate Social Responsibility *Disclosure*, *Board Gender* Diversity, and *Transfer Pricing* on *Tax Avoidance* in Manufacturing Companies in the Consumer Goods Industry Sector listed on the Indonesia Stock Exchange (IDX) in 2021-2023. Based on the results of the research as described in the previous chapter, the following conclusions can be drawn; *Capital Intensity* has a significant effect on *Tax Avoidance*,*Sales Growth* has a significant effect on *Tax Avoidance,*Corporate Social Responsibility *Disclosure* Does Not Have a Significant Effect on *Tax Avoidance, Gender Diversity Council* has a positive effect on *Tax Avoidance and Transfer Pricing* does not have a significant effect on *Tax Avoidance* .

1. Suggestion

Based on the above conclusions, suggestions can be proposed that are expected to be useful from this research; first, for entities or industries, it is expected not to use *tax avoidance* practices in their tax emphasis, because these practices can reduce state revenue, and can make the name of the entity less good in the eyes of the public, which will have an impact on the sustainability of the company in the long term. Second, for future researchers to use other independent variables or add new independent variables to improve this research. Third, for the next researcher, it can expand the population and sample of other types of entities or industries, so that it can find out the influence of *Capital Intensity, Sales Growth,* Corporate Social

***Corresponding Author : Nelsi Arisandy**

Responsibility *Disclosure*, *Gender Diversity* Board, and *Transfer Pricing* on *Tax Avoidance* and can expand the research time to be more consistent from the variables used.

2. Research Limitations

This research has many limitations that are expected to be a direction for future research. The following are some limitations of this study, namely; The small number of samples is only in one sector of the company, so it does not represent the situation of other sectors. The observation period in this study is still short, namely for 3 years (2021-2023), so it does not reflect the situation in the long term. The value of the distribution coefficient or contribution of all independent variables in explaining the dependent variable is still low, meaning that there are still other variables that are able to explain the relationship to the dependent variable.

REFERENCES

Al Qur'an Dan Terjemahan.

Andhari, P. A. S. ., & Sukartha, I. . (2017). Pengaruh Pengungkapan Corporate Social Responsibility, Profitabilitas, Inventory Intensity, Capital Intensity Danleverage Pada Agresivitas Pajak. *E-Jurnal Akuntansi Universitas Udayana*, *18.3*(2017), 2115–2142.

Arliani, D., & Yohanes. (2023). Pengaruh Kepemilikan Institusional, Transfer Pricing, Dan Faktor Lainnya Terhadap Penghindaran Pajak. *E-Jurnal Akuntansi TSM*, *3*(1), 17–32. Https://Doi.Org/10.34208/Ejatsm.V3i1.1844

Ashari, Simorangkir, & Masripah. (2020). Pengaruh Pertumbuhan Penjualan, Kepemilikan Institusional. *Jurnal Syntax Transformation*, *1*(8), 488–498. Scholar.Archive.Org

Aurellia, S., & Sambuaga, E. A. (2022). Pengaruh Diversitas Genderpada Dewan Dan Kualitas Audit Terhadap Praktik Penghindaran Pajak. *Konferensi Ilmiah Akuntansi*, *9*(1), 622–634. Https://Ojs.Uph.Edu/Index.Php/KIA9/Article/View/5595

Cnnindonesia.Com. (2021). *Pajak Global Bisa Raib Rp3.360 T Gegara Penghindaran Pajak Baca Artikel CNN Indonesia "Pajak Global Bisa Raib Rp3.360 T Gegara Penghindaran Pajak" Selengkapnya Di Sini: Https://Www.Cnnindonesia.Com/Ekonomi/20210913194843-532-693711/Pajak-Global-Bisa-Raib-*. Https://Www.Cnnindonesia.Com/Ekonomi/20210913194843-532-693711/Pajak-Global-Bisa-Raib-Rp3360-T-Gegara-Penghindaran-Pajak

Com, K. (2020). *RI Diperkirakan Rugi Rp 68,7 Triliun Akibat Penghindaran*. Https://Money.Kompas.Com/Read/2020/11/23/183000126/Ri-Diperkirakan-Rugirp-68-7-Triliun-Akibat-Penghindaran-Pajak

Dan, O., Pajak, P., & Pajak, T. (2021). *Penghasilan Badan (Studi Pada Sub Sektor Industri Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018-*

***Corresponding Author : Nelsi Arisandy**

2020) Skripsi.

Dewinta, I., & Setiawan, P. (2016). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas, Leverage, Dan Pertumbuhan Penjualan Terhadap Tax Avoidance. *E-Jurnal Akuntansi Universitas Udayana*, *14*(3), 1584–1615.

Diffa Fadhillah. (2023). Pengaruh Sales Growth, Ukuran Perusahaan, Dan Leverage Terhadap Tax Avoidance Pada Perusahaan Farmasi 2017-2021. *Journal Of Student Research*, *1*(2), 316–333. Https://Doi.Org/10.55606/Jsr.V1i2.996

Kasmir. (2018). *Analisis Laporan Keuangan*.

Krisyadi, R., & Anita, A. (2022). Pengaruh Pengungkapan Tanggung Jawab Sosial Perusahaan, Kepemilikan Keluarga, Dan Tata Kelola Perusahaan Terhadap Penghindaran Pajak. *Owner*, *6*(1), 416–425. Https://Doi.Org/10.33395/Owner.V6i1.599

Larasati, D., & Masyitah, E. (2023). Pengaruh Transfer Pricing, Capital Intensity, Leverage Dan Komisaris Independen Terhadap Penghindaran Pajak (Studi Kasus Perusahaan Sub Sektor Pertambangan Batu Bara Tahun 2017-2021). *Jurnal Widya*, *4*(2), 391–409. Https://Jurnal.Amikwidyaloka.Ac.Id/Index.Php/Awl

Linda H. Chen, Jeffrey Gramlich, K. A. H. (2017). *The Effects Of Board Gender Diversity On A Firm's Risk Strategies*. Https://Doi.Org/Https://Doi.Org/10.1111/Acfi.12283

Lubis. (2019). *Akuntansi Keperilakuan* (3rd Ed.). Salemba Empat.

Mahdiana, M. Q., & Amin, M. N. (2020). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, Dan Sales Growth Terhadap Tax Avoidance. *Jurnal Akuntansi Trisakti*, *7*(1), 127–138. Https://Doi.Org/10.25105/Jat.V7i1.6289

Mala, N. N., & Ardiyanto, M. D. (2021). Pengaruh Diversitas Gender Dewan Direki Terhadap Penghindaran Pajak (Tudi Empiris Pada Perusahaan Perbankan Yang Terdaftar Di BEI Tahun 2014-2018). *Diponegoro Journal Of Accounting*, *10*(1), 1–11.

Merkusiwati, N. K. L. A., & Eka Damayanthi, I. G. A. (2019). Pengaruh Pengungkapan CSR, Karakter Eksekutif, Profitabilitas, Dan Investasi Aktiva Tetap Terhadap Penghindaran Pajak. *E-Jurnal Akuntansi*, *29*(2), 833. Https://Doi.Org/10.24843/Eja.2019.V29.I02.P26

Nanda Viola, W., Baihaqi, J., & Kudus, I. (2023). Tax Avoidance: Capital Intensity, Profitabilitas, Dan Leverage Pada Perusahaan Pertanian Di BEI Tahun 2016-2021. *Jebisku*, *1*(2), 2023. Http://Jim.Ac.Id/Index.Php/JEBISKU/Index

Prakosa, I. B., & Hudiwinarsih, G. (2018). Analysis Of Variables That Affect Tax Avoidance In Banking Sector Companies In Southeast Asia. *The Indonesian Accounting Review*, *8*(1), 109. Https://Doi.Org/10.14414/Tiar.V8i1.1535

Rismawati, S., & Atmaja, S. N. C. W. (2023). Pengaruh Capital Intensity, Sales Growth, Dan Pengungkapan Corporate Social Responsibility Terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Manufaktur Sub Sektor Food And Beverage Yang Terdaftar Di BEI Periode 2017-2021). *Jurnal Revenue*, *3*(2), 553–566. Www.Idx.Co.Id

Sinaga, R., & Malau, H. (2021). Pengaruh Capital Intensity Dan Inventory Intensity Terhadap Penghindaran Pajak. *Jurnal Ilmiah Mahasiswa Manajemen, Bisnis Dan Akuntansi (JIMMBA)*, *3*(2), 311–322. Https://Doi.Org/10.32639/Jimmba.V3i2.811

Sudarno, Renaldo, N., Hutauruk, M. B., Junaedi, A. T., & S. (2022). *Teori Penelitian Keuangan*.

***Corresponding Author : Nelsi Arisandy**

Sugiyarti, P. &. (2017). *Pengaruh Intensitas Aset Tetap, Pertumbuhan Penjualan Dan Koneksi Politik Terhadap Tax Avoidance. Jurnal Riset Akuntansi Dan Keuangan.*
Sugiyono. (2018). *Metode Penelitian Kuantitatif,*

***Corresponding Author : Nelsi Arisandy**