ABSTRACT

The study aims to find out that capital intensity can moderate the relationship between sales growth to tax avoidance by focusing on manufacturing companies listed on the Indonesia Stock Exchange with the research period 2018 – 2021. The data used is secondary data. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange. The sampling technique used was purposive sampling method and obtained 90 companies with a total of 360 samples. Hypothesis testing using logistic regression analysis. The result of hypothesis testing state that capital intensity not able to moderate the relationship between sales growth to tax avoidance.

Keywords : Capital Intensity, Sales Growth, Tax Avoidance