

ABSTRACT

This study aims to examine the differences in the influence of firm size, capital intensity, and sales growth on tax avoidance before and during the COVID-19 pandemic in healthcare sector companies listed on the Indonesia Stock Exchange (IDX) from 2017 to 2022. The research utilizes secondary data with a total sample of 14 companies. The analytical method employs multiple linear regression using SPSS 26. Tax avoidance is measured by the difference between Statutory Tax Rate (STR) and Effective Tax Rate (ETR), while firm size, capital intensity, and sales growth serve as independent variables. The results indicate significant differences for firm size and capital intensity. Firm size does not impact tax avoidance before the pandemic but has a negative effect during the pandemic. Capital intensity has no influence before the pandemic but shows a positive impact during the pandemic. Meanwhile, sales growth does not exhibit significant differences or effects on tax avoidance before and during the COVID-19 pandemic.

Keywords: firm size, capital intensity, sales growth, tax avoidance

U N I V E R S I T A S
M E R C U B U A N A

ABSTRAK

Penelitian ini bertujuan untuk menguji perbedaan pengaruh *firm size*, *capital intensity*, dan *sales growth* terhadap *tax avoidance* sebelum dan selama pandemic COVID-19 pada perusahaan sektor *healthcare* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2022. Penelitian ini menggunakan data sekunder dengan total sampel perusahaan terdiri dari 14 perusahaan. Metode analisis menggunakan regresi linier berganda dengan SPSS 26. *Tax avoidance* diukur menggunakan perbedaan *Statutory Tax Rate* (STR) dan *Effective Tax Rate* (ETR), sementara *firm size*, *capital intensity*, dan *sales growth* sebagai variabel independen. Hasil penelitian menunjukkan perbedaan signifikan dari variabel *firm size* dan *capital intensity* yaitu *firm size* tidak berpengaruh terhadap *tax avoidance* sebelum pandemi, tetapi memiliki dampak negatif selama pandemi. *Capital intensity* tidak berpengaruh sebelum pandemi, namun berpengaruh positif selama pandemi. Sementara *sales growth* tidak menunjukkan perbedaan atau dampak signifikan pada *tax avoidance* sebelum dan selama pandemi COVID-19.

Kata Kunci: *firm size*, *capital intensity*, *sales growth*, *tax avoidance*

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