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Factors Which Influence *Tax Avoidance* in Food and Beverage Companies on the IDX

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A B S T R A C T

Tax avoidance denotes a corporation's lawful endeavours to reduce its tax obligations by strategic financial and accounting methodologies. Despite adherence to current legislation, tax avoidance has emerged as a significant issue due to its potential to substantially diminish government tax revenues and impede national development goals.

This study seeks to analyse the impact of profitability, capital intensity, sales growth, and the audit committee on tax avoidance strategies. The study utilises secondary data derived from the financial statements of food and beverage manufacturing firms listed on the Indonesia Stock Exchange for the period 2022–2024. The sample was chosen with a purposive sampling method grounded in established criteria. Multiple linear regression analysis was employed, and the data were analysed using SPSS software.

The results indicate that profitability, capital intensity, and sales growth significantly influence tax avoidance strategies. The audit committee does not substantially affect tax avoidance. All independent variables concurrently exert a considerable influence on tax evasion. The study suggests that the government ought to reassess existing tax legislation and enhance oversight systems to deter excessive tax dodging techniques.

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INTRODUCTION

Taxation is erroneous; a primary recipient nation plays a crucial role in financing national development (Tebiono dan Sukadana 2019), (Ainni & Hastuti, 2025a). The Indonesian government persistently endeavours to enhance tax income via diverse tax measures. Nonetheless, in practice, numerous hurdles persist, one of which is the endeavours of corporate taxpayers to reduce their tax liabilities through tax evasion strategies.(Zega & Ramadhan, 2025).

Tax avoidance is a legal strategy employed to exploit regulatory loopholes in taxation. Although there is no violation of the law, this practice can adversely affect the prospective reception of the country (Honggo dan Marlinah 2019).. Consequently, tax avoidance has emerged as a significant topic warranting research, particularly with the factors that influence corporate behaviour in meeting tax responsibilities. (Ainni & Hastuti, 2025b).

One instance in Indonesia involves the purported tax evasion activities of PT Coca-Cola Indonesia. The highlighted existence of swelling costs operationally impacts the reduction of taxable profit (Kompas.com 2014). (Wahidah et al., 2021). Another instance involves PT Indofood Sukses Makmur Tbk, where emerging concerns pertain to claims of the corporation manipulating results via a plan associated with the reorganisation and ownership of entities in foreign jurisdictions (Riskatari & Jati, 2020). This method typically adheres to legal parameters (tax). Avoidance; yet, it has become a focal point of focus about tax authorities, as it has the ability to lower the tax base in Indonesia. Evidence indicates that companies with substantial size and elevated profitability often partake in active tax avoidance (Rohmani & Amin, 2022).

Furthermore, the condition of tax revenue in Indonesia poses difficulties in maximising governmental income. An indicator for assessing tax performance is the tax ratio, defined as the proportion of tax revenue to Gross Domestic Product (GDP) (Riskatari & Jati, 2020). In recent years, Indonesia's tax ratio has exhibited a variable trajectory. In 2021, the tax ratio was 9.11%, rising to 10.38% in 2022, then decreasing to approximately 10.31% in 2023 and around 10.07%–10.08% in 2024. This signifies that the tax revenue's impact to the national economy is rather minimal. (Muc.co.id 2025). (Putriana, 2022).

Conversely, despite the rise in nominal tax income, its contribution to GDP has not yet demonstrated significant improvement. In 2023, Indonesia's tax revenue amounted to around IDR 1,869.2 trillion, reflecting an 8.9% growth from the prior year (Pajak.go.id 2024).(Wijaya, 2025) Nonetheless, this augmentation was insufficient to substantially enhance the tax ratio. This signifies prospective tax revenues that have not been maximally realised, a circumstance potentially attributable to tax evasion strategies (Yossinomita et al., 2024).

Manufacturing firms, especially within the food and beverage industry, substantially contribute to the national economy. This sector is marked by consistent sales growth and significant requirements for fixed asset investment. These conditions afford corporations alternatives for tax planning, including the utilisation of fixed asset depreciation as a tax benefit. (Kpaii.kemenperin.go.id 2025). (Aziz & Purwatiningsih, 2025).

This study references the prior research by (Ekawarti et al., 2025) titled "Dynamics of Tax Avoidance for Construction Companies in Indonesia: A Study of Financial Factors," which concluded that profitability does not influence tax avoidance, capital intensity negatively impacts tax avoidance, and sales growth positively affects tax avoidance. This study introduces one independent variable, specifically the audit committee, as identified by (Pitaloka & Aryani Merkusiawati, 2019), which demonstrates a negative impact on tax avoidance.

Research on tax evasion is compelling due to its influence by multiple factors that yield varied outcomes. This study expands upon prior studies that investigated only three variables. This study was undertaken due to the divergent theories revealed by prior research on tax avoidance. This study was conducted to analyse the research due to the differing results. This study used an additional independent variable, as previously noted. Its analysed samples from food and beverage firms listed on the Indonesia Stock Exchange (IDX) in 2022 to 2024. Subsequent to the aforementioned facts, this study will conduct more research under the heading "Factors Which Influence *Tax Avoidance* in Food and Beverage Companies on the IDX".

LITERATURE REVIEW

Tax avoidance is an effort made by companies to minimize and make their tax burden more efficient, thus reducing the tax burden paid. Companies desire high profits to meet all their obligations. his needs and action Which done company for reduce burden One way to reduce taxes is through tax avoidance. *Tax avoidance* is a company's effort to reduce its tax burden by complying with existing regulations and not violating applicable provisions (Yuni and Setiawan 2019).

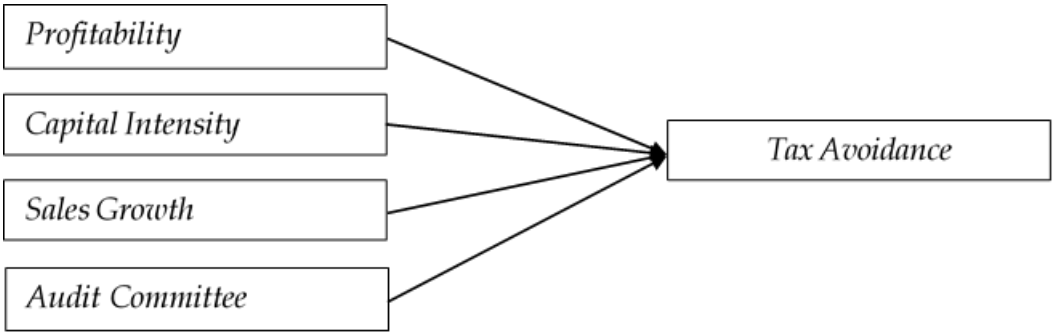
Capital Intensity show size investment company in asset still Which can be used to reduce tax burdens through depreciation (Wiguna and Jati 2017). Companies can optimize tax reductions in depreciation through investments in the form of asset or capital. Company Which do capitalization in form asset still, can use depreciation expense to reduce the amount of tax paid (Puspita and Febrianti 2018).

Sales growth reflects a company's sales growth, which can increase profits. This increase in profits increases the company's taxable income. big, And on Finally push company for do strategy *tax avoidance* (Puspita And Febrianti 2018). By because That, the taller profit Which obtained company then the higher the tax costs that will be paid (Oktamawati 2017).

Audit Committee**, as** part of from mechanism *good corporate governance*, audit committee has role important in do supervision to policy and practice Whichcarried out by company management. The existence of an audit committee is expected to be able to suppress corrupt practices. opportunistic, including *tax avoidance*, so that companies can run tax obligations in a more transparent and accountable manner.

METHODOLOGY

Model Study, the relationship between the dependent variable and the independent variable can be described as follows:



Figur.1 Model Study

The Influence of Profitability on *Tax Avoidance* . According to research conducted by Pitaloka and Merkusiwati (2019), profitability has a positive effect on *tax avoidance* . The more big profit Which produced company, so level ROA will the more tall This makes it very easy for companies to exploit loopholes in managing their tax burdens. Companies with high profitability can manage their assets effectively and benefit from tax incentives and concessions, which can lead to companies being considered to be engaging in *tax avoidance.*

In contrast to research by Arianandini and Ramantha (2018), which showed that profitability has a negative effect on *tax avoidance.* Companies that have a high level of profitability, which tall considered can report tax and pay tax company in accordance with applicable tax regulations compared to companies that have a low level of profitability which will tend to carry out *tax avoidance actions.*

Meanwhile, research by Ekawarti *et al.* (2025) states that profitability has no effect on *tax avoidance.* Companies with high profitability do not inherently engage in more aggressive tax planning strategies. Based on the explanation above, the research hypothesis is as follows:

Ha 1: There is influence profitability to *tax avoidance*

Capital Intensity* to *Tax Avoidance. Based on study Ekawanti *et al* . (2025) *capital intensity* shows a significant negative influence on *tax avoidance.* This result confirms function depreciation asset as mechanism subtraction tax. Company Which capital intensive get piece depreciation Which substantial, so that lower income taxable and their effective tax rates. These results are highly relevant for policymakers to prevent the disproportionate use of depreciation regulations. Whereas, study Which done by Tebiono And Sukadana (2019) state that *capital intensity* No influential to *tax avoidance*. Company own proportion asset The large amount of assets owned by the company is not used to carry out tax avoidance efforts. The large amount of assets owned by the company is used for operational activities and company investments, not for carrying out tax avoidance. *tax* avoidance *avoidance) b*y because That, proportion asset which owned by the

company, has no influence on tax avoidance. Based on the explanation above, the research hypothesis is as follows:

Ha 2 : There is influence *capital intensity* to *tax avoidance*.

Sales Growth* on *Tax Avoidance. *Sales Growth* in the research of Ekawarti *et al.* (2025) shows that there is a significant positive influence on *tax avoidance.* Rapidly growing companies may adopt aggressive tax strategies to optimize their profits. current cash, which can cause contribution tax Which No fair. *Sales Growth* on something company show that the bigger volume sale so profit Which will be produced even will increase. If *Sales Growth* increase, company will make a profit Which big, so from That company will tend for do practice *tax avoidance* because large profits will result in a large tax burden.

Puspita and Febrianti (2018) stated that *sales growth* negatively impacts *tax avoidance*. A company's profits increase when sales growth increases. Companies that achieve high profits will implement sound tax planning, which will reduce their tendency to engage in *tax avoidance.*

According to Aprianto and Dwimulyani (2019), *sales growth* has no effect on *tax avoidance.* Higher sales growth in a company means higher tax payments. This means that increased *sales growth* will be in line with the taxes paid. Therefore, sales growth has no impact on *tax avoidance*.

Ha 3: There is influence *sales growth* to *tax avoidance*

Audit Committee on *Tax Avoidance t* he existence of an audit committee in a company is necessary to assist internal departments in making wise decisions. According to Dewi and Jati's (2018) research, audit committees in companies have an influence on *tax avoidance* . The quality of *good corporate governance* in a company is influenced by the number of audit committees, which can reduce the occurrence of *tax avoidance* within the company.

Research conducted by Pitaloka and Merkusiwati (2019) found that audit committees have a negative influence on *tax avoidance.* A mismatch in the number of audit committees within a company can embolden management to engage in *tax avoidance.* by because That IDX expect so that company own audit committee most at least three people. This is because it is hoped that the audit committee, tasked with overseeing the preparation of the company's financial statements, can prevent fraudulent practices by management.

There is a difference in Ardianti's (2019) research, which states that the presence of an audit committee in a company has no effect on *tax avoidance.* The number of audit committees in a company is not a determining factor in whether a company will undertake *tax avoidance actions.* but trend company do action *tax avoidance* can see the audit committee's work quality and reports are provided correctly and in accordance with the company's conditions. Based on the explanation above, the research hypothesis is as follows:

Ha 4 : There is influence audit committee to *tax avoidance* .

This investigation will employ a causality methodology. Causality study examines the cause-and-effect relationship and the factors influencing a particular issue. This study employs causality research to ascertain the impact of independent variables on the dependent variable. This study will describe the cause-and-effect relationship of independent variables (Profitability, Capital

Intensity, Sales Growth, and Audit Committee) to dependent variables (Tax Avoidance).

The study examines the relationship between profitability, capital intensity, sales growth, audit committee effectiveness, and tax avoidance in manufacturing enterprises within the food and beverage sector. Registered on the Stock Exchange of Indonesia for the years 2022-2024. This study employs a purposive sampling strategy utilising a purposive sample technique. The requirements for the study, as defined by the election sample technique, are as follows:

1. Food and beverage manufacturing corporation continually listed on the Indonesia Stock Exchange (IDX) from 2022 to 2024.
2. Manufacturing firms in the food and beverage industry submit financial statistics in rupiah for the 2022-2024 timeframe.
3. Report on the financial performance of the manufacturing sector in the food and drinks industry for the period ending December 31, 2022-2024.
4. Food and beverage manufacturing enterprises that generated profits between 2022 and 2024.

A dependent variable is essential in research to ascertain the influence of other variables on it.

The dependent variable in this study is tax avoidance. Tax avoidance is a strategy employed by corporations to diminish their tax liabilities by adhering to current legislation without contravening any provisions. Which is applicable. This study measures tax avoidance using a scale. The ratio employs the Effective Tax Rate (ETR) calculation, which is the tax burden divided by profit before tax. In the journal by Ekawarti *et al*. In 2025, the calculation for the Effective Tax Rate (ETR) is delineated as follows:

Effective Tax Rate (ETR) = Tax Burden: Profit before tax

Independent variables is independent variables that influencing variables dependent, and divisible become two type that is influence positive And influence negative. In study This the dependent variable These are profitability, *capital intensity*, *sales growth* , and audit committee.

Table 1. Research Variables and Indicators

Variable	Indicator	Measurement Formula	Scale
Profitability	ROA	Net Income/ Total Assets	Ratio
Capital Intensity	Fixed Assets/ Total Assets	Fixed Assets/ Total Assets	Ratio
Sales Growth	(Current Sales - Previous Sales) /Previous Sales	Percentage	Ratio

Audit Committee	Number of Audit Committees in the company	Amount Audit Committee Which There is at the company	Ratio

The data sources for this study were acquired by downloading information from the official Stock Exchange website. Indonesia Stock Exchange (BEI) www.idx.co.id. The data required for the study pertains to the financial report of manufacturing companies in the food and drink sector listed on the Indonesia Stock Exchange (IDX) for the period of 2022-2024.

Descriptive statistical tests provide a comprehensive account of the relationships among variables in the study. This description can be elucidated by the values of maximum, minimum, mean, standard deviation, and variance. Descriptive statistics allow us to ascertain the impact of the independent variables on the dependent variable.

The normality test assesses whether the residual data follows a normal distribution. The normalcy test can be performed via the One Sample Kolmogorov-Smirnov Test by examining the significance value. If the value of Asymptotic. Significant. If it exceeds 0.05, the residual data follows a normal distribution. On the other hand, if the value Asymp. If the significance level is below 0.05, the residual data is not normally distributed.

Evaluate outliers based on results obtained after performing a transformation to achieve data normalcy. An outlier might manifest as a value that is markedly extreme and distinct from other observations. To identify outliers, one can establish value thresholds for outlier data by standardising the results, resulting in a mean of zero and a normal deviation of one. (Salmerón Gómez et al., 2020)

Assess multicollinearity to ascertain the correlation among the independent variables in the regression model. Multicollinearity assessment can be conducted by examining the tolerance and variance inflation factor (VIF) values. If the tolerance value exceeds 0.10 and the variance inflation factor (VIF) is below 10, multicollinearity is absent in the regression model. If the tolerance value is less than or equal to 0.10 and the variance inflation factor (VIF) exceeds 10, multicollinearity occurs in regression models.(Gokmen et al., 2022)

The heteroscedasticity test assesses the potential variance inequality among the residuals of different observations in a regression model. The uniformity of variance among observations is termed homoscedasticity, whereas the disparity of variance among observations is referred to as heteroscedasticity. Heteroscedasticity. Assessment of the presence of heteroscedasticity in regression models The Glejser Test can be employed, provided that the variable has a significant value (sig) greater than 0.05, indicating the absence of heteroscedasticity. If the variable exhibits a significance value (sig) below 0.05, heteroscedasticity is present.

The Autocorrelation Test tries to determine whether there is a correlation between mistakes in period t and errors in the preceding period inside a linear regression model. (t-1). Autocorrelation occurs due to the existence of correlation among observations taken throughout time that are connected. The

Breusch-Godfrey test evaluates autocorrelation, indicating that a significance value (sig) of 0.05 or higher suggests the absence of autocorrelation. If a variable has a significance value (sig) below 0.05, autocorrelation is present. This study employs hypothesis testing through multiple regression analysis due to the presence of several independent variables. The equality statistics derived from the aforementioned model are as follows:

$$\mathbf{ETR = \beta_0 + \beta_1\ ROA + \beta_2\ CAPIT + \beta_3\ SALES\ GROWTH + \beta_4\ KA +}$$

Based on model equality on, ETR is variables tax avoidance, β 0 as constant, β 1 as a variable coefficient, ROA is a profitability variable, CAPIT is a capital intensity variable , SALES GROWTH is a sales growth variable , KA is a is the audit committee variable, and e as the error.

RESEARCH RESULT AND DISCUSSION

In this study, the research subjects were manufacturing companies in the food and beverage sector listed on the Indonesia Stock Exchange between 2022 and 2024. The data collection resulted in 144 data points, with a sample size of 48 companies.

Descriptive Statistics were performed to describe about the relationship between The variables in the study. This description can be seen through the maximum, minimum, mean, standard deviation, and *variance values*. The following are the results of the descriptive statistical tests, depicted in Table 2

Table 2. Results Test Descriptive Statistics

Variables	N	*Minimum*	*Maximum*	*Mean*	*Standard Deviation*
ETR	144	0.11451296	0.40779788	0.2291585980	0.0510095253
ROA	144	0.00654549	0.33194327	0.0875816590	0.0608299512
CAPIT	144	0.01127724	0.76285543	0.3562237013	0.1654177792
SALES GROWTH	144	-0.99999891	6.59455772	0.1328845800	0.5870621165
KA	144	0.00000000	4,00000000	2.8960000000	0.5880000000

Source: Results statistical processing

Table 2 displays the results of descriptive statistical tests containing the number of data, minimum, maximum, mean, and standard deviation values of the variables studied. The results of the descriptive statistics test concluded that, variables dependent tax avoidance. Which use proxy Effective Tax Rate with the formula that is tax burden shared with profit before tax with the number data as much as 144 get mark lowest (minimum) as big as 0.11451296 Which owned by a company with the code PGUN 2022 while the highest (maximum) value is 0.40779788 owned by company with code SGRO 2023. Mark average For ETR (*mean*) is as big as 0.2291585980 and value standard deviation (*standard deviation*) as big as 0.0510095253.

Variables profitability Which measured with return on assets (ROA) And the formula that is profit net divided by total assets. The results of descriptive

statistics with the amount of data used as much as 144 get mark lowest as big as 0.00654549 Which owned by company with the code GULA 2024 and the highest value of 0.33194327 owned by the company with the code MLBI 2024. The average value obtained for the profitability variable is 0.0875816590 and the standard deviation value is 0.0608299512.

Capital variable *intensity* (CAPIT) in study This counted with use formula fixed assets divided by total assets. The results of descriptive statistics with a total of 144 data for calculating capital intensity obtained the lowest value of 0.01127724 owned by the company with the code CBUT 2024 and the highest value of 0.76285543 owned by the company with the code CLEO 2024. The average value obtained for the capital intensity variable is 0.3562237013 and the standard deviation value is 0.1654177792.

Sales growth variable with 144 data points, calculated by dividing current *sales* minus *previous sales* divided by previous sales, obtained the lowest value of -0.99999891, which was owned by the company with the code TGKA 2023 and the highest value of 6.59455772 which is owned by company with code JARR 2022. Average score the value obtained for the sales growth variable is 0.1328845800 and the standard deviation value is 0.5870621165.

The audit committee variable with a total of 144 data and calculated using the number of audit committees in the company has the lowest value of 0.00000000 which is owned by 5 companies in 2022-2024 and the highest value of 4.00000000 which is owned by 1 company with code FISH year 2023 and 2024. The average value obtained for the audit committee variable is 2.8960000000 and the standard deviation value is 0.5880000000.

Test Normality Residual before Outlier Test

Table 3. Results Test Normality Residual Before Test *Outliers One-Sample Kolmogorov-Smirnov Test*

	N	*Unstandardized Residual*
Asymp. Sig (2- tailed)	144	0.003

Source: Results processing statistics

Based on table 3 results test normality residual show mark asymp. sig (2-tailed) of 0.003. The value obtained is smaller than α = 0.05, so it can be concluded that the residual data used is not normally distributed.

Test Normality Residual After Outlier Test

After do test normality residual and find that the result data No normally distributed, therefore the researcher conducted an outlier test. The test was conducted using the score *standardized* or normal called with *z-score.* Criteria Which used for determine, an outlier is defined as a z-score value above +3 or below -3. After *the outlier was found, one data point had to be removed from the test, resulting in 143 data points. The following are the results of the residual normality test after the outlier* test, as illustrated in Table 4:

Table 4. Results Test Normality Data Residual After Test *Outliers One-Sample Kolmogorov-Smirnov Test*

	N	*Unstandardized Residual*
Asymp. Sig (2- tailed)	143	0.015

Source: Results statistical processing

Test Multicollinearity done for know whether there is correlation between independent variables in a regression model. A regression model is considered good if there is no correlation between the independent variables studied. Multicollinearity testing can be done through *tolerance* and *variance inflation factor* (VIF) values.

Table 5. Test Results Multicollinearity

Variables	Collinearity y Statistics		Conclusion
	Tolerance	VIF	
ROA	0.997	1,003	No happen multicollinearity
CAPIT	0.970	1,031	No happen multicollinearity
SALES GROWTH	0.988	1,012	No happen multicollinearity
KA	0.975	1,026	No happen multicollinearity

Source: Results statistical processing

The multicollinearity test results in Table.5 show that the profitability (ROA), *capital intensity* (CAPIT), *sales growth,* and audit committee (KA) variables have a *tolerance value* of more than 0.10, and *a variance inflation factor* (VIF) of less than 10, indicating no multicollinearity. These results indicate that the regression model is sound and can be used in research.

The heteroscedasticity test is carried out to determine whether in the regression model there is a possibility of inequality *in the variance* of the residuals from one observation to another.

Table 6. Test Results Heteroscedasticity

Variables	Sig	Information
ROA	0.091	No happen heteroscedasticity
CAPIT	0.086	No happen heteroscedasticity
SALES GROWTH	0.121	No happen heteroscedasticity
KA	0.048	Happen heteroscedasticity

Source: Results processing statistics

Based on the heteroscedasticity test results in Table.6, it shows that the independent variables of profitability (ROA), *capital intensity* (CAPIT), and *sales growth* have a sig. α value ≥ 0.05, thus it can be concluded that heteroscedasticity does not occur. Meanwhile, the independent variable of the audit committee (KA) has a sig. α value ≤ 0.05, indicating that heteroscedasticity occurs.

An autocorrelation test is performed to determine whether the linear regression model correlates between the error in period t and the error in the previous period (t-1). The following are the results of the autocorrelation test, as illustrated in Table 4.6:

Table 7. Test Results Autocorrelation

Variable	Sig.	Conclusion RES_2
	0.322	No happen

Variables Dependents: Unstandardized Residual

Source: Processing results statistics

Based on the results of the autocorrelation test in table 7, it shows that the significance value (Res_2) as big as 0.322. Mark Which obtained more big from α = 0.05 so that can It was concluded that there was no autocorrelation and the regression model was good for use in research.

Test R . Test analysis correlation (R) done For test strength connection linear between two variables and shows the direction of the relationship between the dependent variable and the independent variable.

Table 8 Results Analysis Correlation (R)

Model	R
1	0.377 [a]

Source: Results processing statistics

Based on results analysis correlation (R) on table 8 show that mark R of 0.377. The value obtained is less than 0.50, so it can be interpreted that statistically the relationship between the dependent variable (*tax avoidance*) and the independent variables of profitability (ROA), *capital intensity* (CAPIT), *sales growth* , and audit committee (KA) is low and positive.

The Determination Analysis Test *(Adjusted R-Square)* is the limitation of the independent variable in explaining the variation of the dependent variable.

Table 9. Results Analysis coefficient determination (Adjusted R-Square)

Adjusted* R *Square	**Model**
1	0, 117

Source: Results processing statistics

Based on the results of the determination coefficient analysis test (*Adjusted R-Square*), it shows that *Adjusted R-Square* value of 0.117. This value means that statistically, 11.7% of the variation in the dependent variable (*tax avoidance*) can be explained by variations in the independent variables. Meanwhile, the

remaining 88.3% is explained by variations in other variables not included in the regression model.

The F-test is a comprehensive significance test of the sample regression and is used to determine whether the independent variables fit the model. The following are the results of the F-test, as illustrated in Table 10:

Table.10. F Test Results (ANOVA)

Model	F	Sig.
Regression	5,704	0,000

Based on results test F on table 10 show that mark significance as big as 0.000. Value Which obtained smaller from 0.05 so that can conclude that model fit and suitable for testing.

Test t done for measure potential One variation variables independent in a way Individual variable explain the variation in the dependent variable. The following are the results of the t-test, which are depicted in Table 11:

Table 11. Test Results T

Unstandardized Variables T	B	Sig.	Information
(Constant)	0.194	8.324	0,000	
ROA	-0.192	-3.023	0.003	Ha 1 accepted
CAPIT	0.060	2.526	0.013	Ha 2 accepted
SALES	-0.016	-2.486	0.014	Ha 3 accepted
GROWTH KA	0.011	1.673	0.097	Ha 4 No accepted

Source: Results processing statistics

Based on result test on table from for variables independent, there is three the independent variables are the profitability variable, *the capital intensity variable*, and the *sales growth variable*, whose significance value is below 0.05, which means that there is an influence between the independent variables and the dependent variable.

The test results for the independent variable of profitability obtained a significant value of 0.003. And mark the coefficient as big as -0.192. Mark significance Which obtained in lower 0.05 meaning Ha 1 accepted or can it be said that profitability influential positive to Tax avoidance. This means that the greater the profit a company generates, the higher the ROA, making it easier for the company to exploit loopholes in managing its tax burden. Companies that achieve a high level of profitability Which tall can manage his assets with Good And get profit from incentives and tax concessions, thus companies are considered to be engaging in *tax avoidance*.The results of this study are inconsistent with research by Ekawarti *et al.* (2025), which states that profitability has no effect on *tax avoidance.*

Results testing for variables independent *capital intensity* get mark sig. of 0.013 and the coefficient value is 0.060. The significance value obtained is below 0.05, meaning Ha 2 It can be said that *capital intensity* has an effect on tax avoidance. This means that *capital intensity* has a negative effect on *tax avoidance.* The results of this study are in line with research by Ekawarti *et al.* (2025) which states that *capital intensity* has a negative effect on *tax avoidance.*

Results testing for variables independent *sales growth* get mark sig. as big as 0.01 and mark the coefficient as big as -0.016. Mark significance Which obtained in lower 0.05 It means Ha 3 accepted or can be said that *sales growth* has an impact to avoidance tax *(tax avoidance).* Can interpreted that *sales growth* influential positive to *tax avoidance.* The results of this study are in line with research from Ekawarti *et al.* (2025) stated that *sales growth* has a positive effect on *tax avoidance.*

The test results for the independent variable of the audit committee obtained a significant value of 0.097. And mark the coefficient as big as 0.011. Mark significance Which obtained in on 0.05 It means Ha 4 No accepted or can it be said that audit committee No influential to *tax avoidance.* This means that the number of audit committees acting as supervisors in a company is not a benchmark for the company to engage in *tax avoidance.* The results of this study are in line with research conducted by Ardianti (2019).

CONCLUSIONS AND RECOMMENDATIONS

After conducting research and analysis on the influence of profitability, capital intensity, sales growth, and the audit committee on the tax avoidance practices of manufacturing companies in the food and beverage sector listed on the Indonesia Stock Exchange (IDX) in 2022-2024, the author can draw the following conclusions

1. The independent variable profitability (ROA) shows that it has an effect on *tax avoidance* (ETR).
2. The independent variable *capital intensity* (CAPIT) shows that it has a negative effect on tax avoidance.
3. Independent variable *sales growth* shows that it has an influence on tax avoidance
4. The independent variable of the audit committee (KA) shows that it has no effect on *tax avoidance.*

Study Which done Far from say perfect and own a number of limitations Which This can influence the research results. The following are some limitations of this study: This study used a research period of only 3 years, from 2022 to 2024. Therefore, the data used is limited and yields limited results. This study only use company manufacturing on sector food and drink Which there is on the Indonesian Stock Exchange as a research object and has quite a lot of research criteria so that the data obtained is small.

Recommendations that can be given for further research based on the limitations of the research explained previously are as follows: Further research is expected to increase the research period to 4 years so that the data samples obtained are more comprehensive. Lots And can increase results become Better.

Study furthermore It is hoped that it can add research objects in other sectors besides manufacturing companies in the food and beverage sector so that it can expand the scope of research objects and obtain data Which more Lots so that can describe the factors other What just which influences *tax avoidance* in companies in Indonesia.

Implications Profitability (ROA) to *Tax Avoidance* (ETR)

1. **For Companies (Management):** High profits (ROA) encourage management to tend to do planning tax Which aggressive for pressing burden tax and maintain profit clean. Matter This become gap Which must controlled so that does not incur sanctions from tax authorities in the future.
2. **For Investors:** Investor must be careful in see profit company. High profitability Can So pushed by practice *tax avoidance* Which nature temporary and have legal risks, not purely from operational efficiency.
3. **For the Government:** The tax authorities (Directorate General of Taxes) need to carry out stricter and more intensive supervision (compliance audits) of companies. Which record level profitability tall, for ensure No there is tax evasion or avoidance that violates the provisions.

Implications *Capital Intensity* to *Tax Avoidance* (ETR)

1. **For Companies (Management):** Investments that high on Fixed assets incur significant *depreciation charges* under accounting conditions. This charge legally reduces pre-tax profit, allowing the company to legally optimize its tax burden.
2. **For Investors:** Investor can see height intensity asset as signal positive impact on long-term operational efficiency. Appropriate asset investment policies will maintain the sustainability of the company's cash flow.
3. **For the Government:** The government can re-evaluate regulations related to tax incentives. or compensation depreciation asset still, so that gap Which utilized Companies with this *capital intensity* remain within the scope of healthy (legal) tax planning and do not harm state revenues.

Implications *Sales Growth* to *Tax Avoidance* (ETR)

1. **For Company (Management):** Sales growth Which stable This demonstrates the company's strong expansion capabilities. Management needs to balance this revenue growth with an effective tax management strategy to ensure that the surge in profits is not completely eroded by tax payments, for example by utilizing legitimate tax incentives.
2. **For Investors:** Growth sale become indicator main prospects Stock Exchange the Indonesia Stock Exchange (IDX) is showing promise. Investors see this growth as evidence of strong fundamentals for the company's future.
3. **For Government:** Government must ensure every increased activity Economic and sales growth align with corporate income tax reporting. Sales growth should be directly proportional to increased tax contributions.

Implications Audit Committee (KA) to *Tax Avoidance* (ETR)

1. **For Companies (Management):** The lack of audit committee influence indicates that corporate governance oversight (*GCG*) related to tax reporting is not yet optimal. Companies need to evaluate the performance and independence of the audit committee to make the internal oversight function of financial reporting and tax compliance more effective.
2. **For Investors:** Lack of role audit committee can increase risk order Corporate *risk.* Investors should be more selective and assess the extent to which the independent audit committee truly protects shareholder interests from the risk of legal sanctions resulting from tax fraud.
3. **For Government:** Results This become evaluation for authority related regulations order Corporate governance. Supervisory authorities such as the Financial Services Authority (OJK) need to tighten audit committee guidelines to make them more proactive in overseeing corporate tax compliance.

FURTHER STUDY

Future research should broaden its focus by including additional factors influencing tax evasion that were not explored in the current study. While profitability, capital intensity, and sales growth considerably impact tax evasion, the intricacy of business tax behaviour indicates that additional factors may also be influential. Factors include corporate governance quality, institutional ownership, leverage, business size, corporate social responsibility, leadership attributes, and political affiliations warrant more scrutiny. Furthermore, subsequent scholars are urged to utilise more expansive theoretical frameworks, such as agency theory, stakeholder theory, and legitimacy theory, to offer a more thorough elucidation of tax evasion methods. Prolonging the observation period and incorporating firms from diverse industrial sectors may enhance the generalisability and robustness of empirical results.

Methodological strategies to elucidate the dynamic and multifaceted characteristics of tax avoidance behaviour. Employing panel data regression, structural equation modelling, or longitudinal methods may yield enhanced understanding of causal linkages and the indirect effects among variables. Since the audit committee did not substantially affect tax avoidance in this study, future research should explore potential mediating or moderating variables, such as board efficacy, audit quality, or internal control mechanisms, that may elucidate this negligible link. Furthermore, it is advisable to conduct comparative studies between emerging and established economies to discern institutional disparities that influence corporate tax strategies and to enhance the international literature on tax avoidance from both theoretical and practical viewpoints.

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