

ABSTRAK

Tujuan penelitian ini adalah menguji secara empiris pengaruh *capital intensity* terhadap *tax avoidance* dan menguji pengaruh preferensi risiko eksekutif dalam memoderasi hubungan antara *capital intensity* dengan *tax avoidance* pada perusahaan sektor *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2023. Penelitian ini menggunakan 289 data observasi dari 125 perusahaan yang diperoleh melalui metode *purposive sampling*. Hasil penelitian menunjukkan bahwa *capital intensity* berpengaruh positif terhadap *tax avoidance*, preferensi risiko eksekutif berpengaruh negatif terhadap *tax avoidance*. Selain itu, preferensi risiko eksekutif tidak mampu memoderasi hubungan *capital intensity* dan *tax avoidance*.

Kata kunci: *Capital Intensity*, Preferensi Risiko Eksekutif, *Tax Avoidance*

ABSTRACT

The purpose of this study is to empirically test the effect of capital intensity on tax avoidance and to test the effect of executive risk preferences in moderating the relationship between capital intensity and tax avoidance in non-cyclical consumer sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2020-2023. This study uses 289 observation data from 125 companies obtained through a purposive sampling method. The results of the study show that capital intensity has a positive effect on tax avoidance, executive risk preferences have a negative effect on tax avoidance. In addition, executive risk preferences are unable to moderate the relationship between capital intensity and tax avoidance.

Keywords: *Capital Intensity, Executive Risk Preference, Tax Avoidance*