

## **ABSTRACT**

*This research aims to analyze the influence the character of the Executive, characteristic of the company, and good corporate governance to tax avoidance. Executive characters is measured by corporate risk, the characteristics of the company measured by the leverage and profitability, and good corporate governance measured by the audit committee and independent Commissioners. Tax avoidance is measured by using a Cash Effective Tax Rate*

*The object of this research is the company's property and real estate were listed on the Indonesia stock exchange. By using purposive sampling in the period of observation in 2011-2014, obtained 108 observation. Therefore, analysis of the data used is multiple linear regression test.*

*The results of this research show that the character of the Executive, leverage, profitability, the audit committee, and independent commissioner influential simultaneously to tax avoidance with adjusted  $R^2$  of 30.7 percent. Results of research partially showed that Executive character has a positive influence and significantly to tax avoidance, and profitability has a negative and significant influence against tax avoidance. While leverage, the audit committee, and the independent Commissioner has no effect on the tax avoidance*

*Keywords: tax avoidance, Executive character, leverage, profitability, the audit committee, the independent commissioner*

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## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh karakter eksekutif, karakteristik perusahaan, dan tata kelola perusahaan yang baik terhadap *tax avoidance*. Karakter Eksekutif diukur dengan resiko perusahaan, karakteristik perusahaan diukur dengan *leverage* dan profitabilitas, serta tata kelola perusahaan yang baik diukur dengan komite audit dan komisaris independen. Penghindaran pajak diukur dengan menggunakan *Cash Effective Tax Rate*.

Objek penelitian ini adalah perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia. Dengan menggunakan *purposive sampling* dalam periode pengamatan tahun 2011-2014, didapatkan 108 observasi. Oleh karena itu, analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa karakter eksekutif, *leverage*, profitabilitas, komite audit, dan komisaris independen berpengaruh secara simultan terhadap *tax avoidance* dengan nilai *adjusted R<sup>2</sup>* sebesar 30,7%. Hasil penelitian secara parsial menunjukkan bahwa karakter eksekutif memiliki pengaruh positif dan signifikan terhadap *tax avoidance*, dan profitabilitas memiliki pengaruh negatif dan signifikan terhadap *tax avoidance*. Sedangkan *leverage*, komite audit, dan komisaris independen tidak memiliki pengaruh terhadap *tax avoidance*.

Kata Kunci : *tax avoidance*, karakter eksekutif, *leverage*, profitabilitas, komite audit, komisaris independen