

ABSTRACT

This study aimed to examine the effect of corporate governance, executive character and performance of the company against tax avoidance. Corporate governance is proxied by the audit committee, audit quality, and independent commissioner. While the character is measured by Standard Deviation Executive of Corporate Risk. The company's performance is measured by Return On Assets.

This study uses a quantitative research design and secondary data originating from manufacturing companies listed in Indonesia Stock Exchange. By using purposive sampling in the observation period in 2011-2014, obtained 95 observations. Data were analyzed using multiple linear regression model.

The regression results indicate that ROA has a significant negative effect on Tax Avoidance. While the audit committee, audit quality, independent directors and executive character does not have a significant effect on Tax Avoidance.

Keywords: taxation, corporate governance, audit committees, audit quality, independent commissioners, executive character, the performance of the company



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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate governance*, karakter eksekutif dan kinerja perusahaan terhadap *tax avoidance*. Tata kelola perusahaan diproksikan dengan komite audit, kualitas audit, dan komisaris independen. Sedangkan Karakter Eksekutif diukur dengan Standar Deviasi dari Risiko Perusahaan. Kinerja Perusahaan diukur dengan *Return On Assets*.

Penelitian ini menggunakan desain penelitian kuantitatif dan data sekunder yang berasal dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Dengan menggunakan *purposive sampling* dalam periode pengamatan tahun 2011-2014, didapatkan 95 observasi. Data dianalisis menggunakan model regresi linear berganda.

Hasil regresi menunjukkan bahwa ROA memiliki pengaruh negatif signifikan terhadap *Tax Avoidance*. Sedangkan komite audit, kualitas audit, komisaris independen dan karakter eksekutif tidak memiliki pengaruh signifikan terhadap *Tax Avoidance*.

Kata kunci : penghindaran pajak, tata kelola perusahaan, komite audit, kualitas audit, komisaris independen, karakter eksekutif, kinerja perusahaan



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