

***THE INFLUENCE OF COMPANY CHARACTERISTIC, MECHANISM OF
GOOD CORPORATE GOVERNANCE, RETURN ON ASSET,
LEVERAGE AND COMPENSATION FOR FISCAL LOOSE
OF TAX AVOIDANCE***

(Sector Of Consumer Goods Industry In Effect Exchange Indonesia)

By : Bayu Pratama Ngiu

Abstract

This study aims to analyze the influence of Company Characteristic, Mechanism of Good Corporate Governance, Return On Asset, Leverage, and Compensation For Fiscal loose of Tax Avoidance (empirical study at company sector of consumer goods industry in effect stock exchange Indonesia). Data obtained as 17 companies with the period from 2010 to 2013 and linked to the 5 variables of the study, namely: 4 independent variables: Company Characteristic, Mechanism of Good Corporate Governance, Return On Asset and Compensation for Fiscal loose and 1 dependent variable: Tax Avoidance. Data analyze method used are test for normality, multicollinearity test, heteroskedastisitas test, autocorrelation test, a test of determination, t test and F test.

The results showed that: for F test result, Company Characteristic, Mechanism of Good Corporate Governance, Return On Asset, Leverage, and Compensation for Fiscal Loose simultaneously affect to the Tax Avoidance, while the variables Mechanism of Good Corporate (percentage of independent commissioner board and audit committee), and Return On Assets does not affect to the Tax Avoidance.

Keywords : Company Characteristic, Mechanism of Good Corporate Governance (GCG), Return On Asset (ROA), Leverage, and Compensation for Fiscal Loose

**PENGARUH KARAKTERISTIK PERUSAHAAN, MEKANISME
PENERAPAN *GOOD CORPORATE GOVERNANCE*,
RETURN ON ASSET, *LEVERAGE* DAN
KOMPENSASI RUGI FISKAL
TERHADAP *TAX AVOIDANCE***

(Studi Empiris Pada Perusahaan Sektor Industri Barang Konsumsi di BEI)

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Abstrak

Penelitian ini bertujuan untuk menganalisa pengaruh Karakteristik Perusahaan, Mekanisme Penerapan *Good Corporate Governance* (GCG), *Return On Asset* (ROA), *Leverage* dan Kompensasi Rugi Fiskal terhadap *Tax Avoidance* (studi empiris pada perusahaan sektor industri barang konsumsi yang terdaftar di BEI). Data yang diperoleh sebanyak 17 perusahaan dengan kurun waktu 2010 – 2013 dan dihubungkan dengan 5 variabel penelitian, yaitu : 4 variabel independen : Karakteristik Perusahaan, Mekanisme Penerapan *Good Corporate Governance*, *Return On Asset*, *Leverage* dan Kompensasi Rugi Fiskal dan 1 variabel dependen: *Tax Avoidance*. Metode analisis data yang digunakan adalah uji normalitas, uji multikolinearitas, uji heteroskedastisitas, uji autokorelasi, uji determinasi, uji t dan uji F.

Hasil penelitian menunjukkan bahwa, untuk hasil uji F, Karakteristik Perusahaan, Mekanisme Penerapan *Good Corporate Governance* (GCG), *Return On Asset* (ROA), *Leverage* dan Kompensasi Rugi Fiskal berpengaruh signifikan terhadap *Tax Avoidance*. Untuk hasil uji t, variabel Mekanisme Penerapan *Good Corporate Governance* (Persentasi Jumlah Dewan Komisaris Independen dan Jumlah Komite Audit) dan *Return On Asset* (ROA) tidak berpengaruh terhadap *Tax Avoidance*.

Kata Kunci ; Karakteristik Perusahaan, Mekanisme Penerapan *Good Corporate Governance* (GCG), *Return On Asset* (ROA), *Leverage* dan Kompensasi Rugi Fiskal