

## INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh *good corporate governance* dan karakter eksekutif terhadap *tax avoidance* dan memasukan variable control berupa *size*, *leverage*, profitabilitas. Sampel dari penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI pada tahun 2014-2016 (Bursa Efek Indonesia). Pemilihan sampel dalam penelitian ini menggunakan metode *purposive sampling*, dimana terdapat 18 perusahaan selama tiga tahun 2014-2016.

Pada penelitian ini digunakan analisis linier berganda, dimana didalam model analisis linier berganda akan diuji secara simultan maupun parsial. Berdasarkan analisis yang telah dilakukan didapatkan bahwa struktur dewan komisaris, komite audit, karakter eksekutif, dan *size* memiliki pengaruh terhadap tindakan *tax avoidance*, hal ini dapat dilihat dari hasil pengujian hipotesis yang dilakukan dimana nilai  $\text{sig} \leq 0,05$  dimana dewan struktur komisaris independen berpengaruh negatif, komite audit berpengaruh negatif, dan karakter eksekutif serta *size* berpengaruh positif terhadap *tax avoidance*

Kata Kunci: *Tax avoidance*, *good corporate governance*, kepemilikan institusional, dewan komisaris independen, komite audit, karakter eksekutif, *size*, *leverage*, profitabilitas.

## ABSTRACT

*This study aims to analyze the influence of good corporate governance and executive character to tax avoidance and include variable control in the form of size, leverage, profitability. The sample of this research is manufacturing company listed on BEI in 2014-2016 (Indonesia Stock Exchange). The sample selection in this research using purposive sampling method, where there are 18 companies for three years 2014-2016.*

*In this study used multiple linear analysis, wherein the model of multiple linear analysis will be tested simultaneously or partially. Based on the analysis, it was found that the structure of board of commissioners, audit committee, executive character, and size have an influence on tax avoidance action, this can be seen from the result of hypothesis testing where the  $\text{sig} \leq 0,05$  value where the board of independent commissioner structure has negative effect, audit committee has negative effect, and executive character and size have positive effect on tax avoidance.*

*Keywords: Tax avoidance, good corporate governance, institutional ownership, independent board of commissioners, audit committee, executive character, size, leverage, profitability*