

INTISARI

Penelitian ini bertujuan untuk memberikan bukti empiris mengenai pengaruh intensitas modal, *sales growth*, dan karakter eksekutif terhadap *tax avoidance* dengan *leverage* sebagai variabel intervening. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014-2016. Pengambilan sampel menggunakan metode *purposive sampling* dan diperoleh sampel sejumlah 145. Data yang dianalisis dalam penelitian ini diolah dari *financial reporting* perusahaan. Teknik analisis yang digunakan untuk pengujian adalah regresi berganda dan regresi sederhana menggunakan SPSS.

Hasil penelitian menunjukkan bahwa *sales growth*, karakter eksekutif dan *leverage* berpengaruh positif terhadap *tax avoidance*. Karakter eksekutif berpengaruh positif terhadap *leverage*. Intensitas modal tidak berpengaruh terhadap *tax avoidance*. *Leverage* tidak berpengaruh dalam memediasi hubungan karakter eksekutif dengan *tax avoidance*.

Kata kunci: intensitas modal, *sales growth*, karakter eksekutif, *leverage*, *tax avoidance*

ABSTARCT

This study aimed to examine the empirical evidence related to the influence of capital intensity, sales growth, and executive character on tax avoidance with leverage as intervening variable. The population of this study are manufacturing companies listed on Indonesia Stock Exchange during 2014 until 2016. This study used purposive sampling to select the sample. The number of samples in this study are 145 samples. The data which is analyzed in this study from the financial statements of the company. Analysis technique which is used were multiple regression analysis and simple regression analysis by SPSS.

The results of this study indicate that sales growth, executive character, and leverage has a positive influence on tax avoidance. Executive character has a positive influence on leverage. Capital intensity has no influence on tax avoidance. Leverage has no influence in mediating the relationship between executive character and tax avoidance.

Keywords: capital intensity, sales growth, executive character, leverage, tax avoidance