

INTISARI

Pajak bersifat wajib dan memaksa dan telah diatur dalam undang-undang. Pajak merupakan sumber pendapatan Negara terbesar. Sebagai warga Negara, Wajib Pajak wajib membayarkan pajaknya sebagai alat penunjang pembangunan Negara. Penerimaan pajak digunakan untuk mensejahterakan rakyat.

Penelitian ini bertujuan untuk menguji Pengaruh *Corporate Governance*, Profitabilitas, Karakter eksekutif, dan *Leverage* terhadap *Tax Avoidance*. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2014-2016.

Dalam penelitian ini sampel yang dipilih dengan metode purposive sampling dan diperoleh 182 perusahaan yang menjadi sampel. Teknik pengumpulan data dalam penelitian ini dilakukan dengan teknik dokumentasi yaitu mengumpulkan sumber-sumber data dokumenter seperti laporan tahunan dan *summary of financial statement* perusahaan yang menjadi sampel penelitian, atau diperoleh dari database Bursa Efek Indonesia (BEI) dan www.idx.co.id. Pengujian hipotesis dilakukan menggunakan analisis regresi berganda. Pengolahan data dilakukan dengan menggunakan uji statistik regresi linier berganda dengan SPSS versi 16.0

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa kepemilikan institusional berpengaruh negatif terhadap *tax avoidance*, proporsi dewan komisaris independen berpengaruh negatif terhadap *tax avoidance*, kualitas audit berpengaruh positif terhadap *tax avoidance*, komite audit berpengaruh positif terhadap *tax avoidance*, profitabilitas berpengaruh negatif terhadap *tax avoidance*, karakter eksekutif berpengaruh positif terhadap *tax avoidance*, dan *leverage* berpengaruh positif terhadap *tax avoidance*.

Kata Kunci : Kepemilikan Institusional, Proporsi Dewan Komisaris Independen, Kualitas Audit, Komite Audit, Profitabilitas, Karakter Eksekutif, *Leverage*, *Tax Avoidance*

ABSTRACT

Taxes are compulsory and the force and have been set up in the Act. The tax is the largest source of State revenue. As citizens, Taxpayers obligated to pay taxes as a means of supporting the development of the country. Tax revenues are used for welfare.

This research aims to test the influence of Corporate Governance, profitability, Executive Character, and Leverage against Tax Avoidance. The population in the penelitian this is the manufacturing companies listed on the Indonesia stock exchange (BEI) in 2014-2016.

In this study a sample selected by the method of purposive sampling and retrieved 182 companies sample. Data collection techniques in the study done by the engineering documentation i.e. collecting of documentary data sources such as annual reports and summary of financial statements of the company that became the sample of the research, or obtained from database of the Indonesia stock exchange (BEI) and www.idx.co.id. Hypothesis testing is done using multiple regression analysis. The data processing is done by either using a multiple linear regression a statistical test with SPSS version 17.0

Based on the analysis of the obtained results has done that institutional ownership of negative effect against tax avoidance, the proportion of Board of Commissioners are independent effect negatively to tax avoidance, quality audit effect positive against tax avoidance, the audit committee of a positive effect against tax avoidance, profitability effect negatively to tax avoidance, the influential Executive positive character against tax avoidance, and leverage positive effect against tax avoidance.

Keywords: *Institutional ownership, proportion of Board of Commissioners are independent, quality audit, audit committee, profitability, Executive Character, leverage, tax avoidance*