

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh kompensasi eksekutif, kepemilikan saham eksekutif, preferensi risiko eksekutif dan karakteristik eksekutif terhadap penghindaran pajak perusahaan. populasi dalam penelitian ini adalah perusahaan property, real estate and building construction yang terdaftar di Bursa Efek Indonesia tahun 2011-2015. Sampel diperoleh melalui teknik purposive sampling, sebanyak 104. Teknik analisis data menggunakan regresi linier berganda.

Berdasarkan hasil penelitian yang telah dilakukan, diperoleh hasil bahwa kompensasi eksekutif dan kepemilikan saham eksekutif tidak berpengaruh signifikan terhadap penghindaran pajak perusahaan. Sedangkan preferensi risiko eksekutif dan karakteristik eksekutif juga tidak berpengaruh signifikan terhadap penghindaran pajak perusahaan.

Kata kunci : Penghindaran pajak, kompensasi eksekutif, kepemilikan saham eksekutif, preferensi risiko eksekutif, karakteristik eksekutif.

ABSTRACT

This study aims to analyze the influence of executive compensation, executive stock ownership, executive risk preferences and characteristics of the executive against corporate tax evasion. The object this research is company property, real estate and building construction are listed in the Indonesia Stock Exchange in 2011-2015. Samples were obtained through purposive sampling technique, as many as 104. The data were analyzed using multiple linear regression.

Based on the analysis that have been made the result that executive compensation and executive stock ownership no have significant effect on corporate tax avoidance. While the executive risk preferences and characteristics of the executives no have significant effect on corporate tax avoidance.

Keywords: Tax avoidance, executive compensation, executive stock ownership, executive risk preferences, characteristics of the executive.