

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kepemilikan institusional, kualitas audit, komisaris independen, komite audit, kepemilikan manajerial, karakter eksekutif, ukuran perusahaan dan *leverage* terhadap penghindaran pajak. Data yang digunakan berupa data sekunder, yang bersumber dari laporan keuangan perusahaan dari [www.idx.co.id](http://www.idx.co.id). Analisis data yang digunakan yaitu regresi linier berganda. Populasi dalam penelitian ini adalah perusahaan manufaktur periode 2015-2017. Jumlah sampel penelitian ini sebanyak 43 perusahaan dengan periode pengamatan selama 3 tahun sehingga jumlah pengamatan sebanyak 129 data. Hasil penelitian menunjukkan bahwa kepemilikan institusional berpengaruh negatif tidak signifikan terhadap penghindaran pajak, kualitas audit berpengaruh positif signifikan terhadap penghindaran pajak, komisaris independen berpengaruh negatif tidak signifikan terhadap penghindaran pajak, komite audit berpengaruh negatif tidak signifikan terhadap penghindaran pajak, kepemilikan manajerial berpengaruh negatif signifikan terhadap penghindaran pajak, karakter eksekutif berpengaruh negatif signifikan terhadap penghindaran pajak, ukuran perusahaan berpengaruh negatif signifikan terhadap penghindaran pajak, dan *leverage* berpengaruh positif signifikan terhadap penghindaran pajak.

**Kata kunci** : *corporate governance*, karakter eksekutif, ukuran perusahaan, *leverage*, penghindaran pajak.

## ABSTRACT

*This study aims to examine the effect of institutional ownership, quality auditte, independent commissaries, auditte commite, managerial ownership, excecutive characters, firm size and leverage on the extent of tax avoidance. Type of data used was secondary data sourced from the company's financial statement from [www.idx.co.id](http://www.idx.co.id). The method of analysis used is multiple regression analysis. The population in this study were manufacturing companies for the period 2015 until 2017. The number of samples in this study were 43 companies with an observation period of 3 years so that the number of observations was 129 data companies. The result of study show that institutional ownership has no significant negative effect on tax avoidance, quality auditte is significant positive effect on tax avoidance, independent commissaries has no significant negative effect on tax avoidance, audit commite has no significant negative effect on tax avoidance, managerial ownership has significant negative effect on tax avoidance, excecutive charachters has significant positive effect on tax avoidance, firm size has significant negative effect on tax avoidance and leverage has significant positive effect on tax avoidance.*

**Keywords:** *corporate governance, excecutive charachters, firm size, leverage, tax avoidance.*