

ABSTRAK

Penelitian ini bertujuan untuk menganalisis Pengaruh antara Karakter Eksekutif, Corporate Governance dan Karakteristik Kepemilikan terhadap Penghindaran Pajak, Penelitian ini berjenis penelitian kuantitatif dengan obyek penelitian seluruh perusahaan yang terdaftar di Bursa Efek Indonesia periode 2009-2012. Penentuan sampel dengan *purposive sampling*, sehingga didapatkan 50 perusahaan. Dari data yang diperoleh diolah dan dianalisis menggunakan SPSS 19.00, dengan alat analisis regresi berganda.

Berdasarkan hasil analisis menunjukkan bahwa Karakteristik eksekutif tidak berpengaruh signifikan terhadap cash ETR, sedangkan Karakteristik eksekutif berpengaruh signifikan terhadap .tax avoidance yang diukur dengan book tax gap. Corporate governance berpengaruh signifikan terhadap cash ETR, akan tetapi tidak berpengaruh signifikan terhadap .tax avoidance yang diukur dengan book tax gap Dan hanya Karakteristik kepemilikan berpengaruh signifikan terhadap .tax avoidance yang diukur dengan cash ETR dan book tax gap

Kata kunci : Karakter Eksekutif, Corporate Governance, Karakteristik

Kepemilikan, Penghindaran Pajak

ABSTRACT

This research aims to analyze the influence of Executive Character, Corporate Governance and Ownership Characteristic on Tax Avoidance. This research was a quantitative research with the object of all companies listed on the Indonesia stock exchange in the period of 2009-2012. Determination of the sample is done by using purposive sampling method with a total observation is 50 firm Multiple linear regressions is used as the method of analysis

The result of this study is Executive character not significant on CASH ETR, but Other results show that the Executive Character significantly on tax avoidance activity as measured with book tax gap, Corporate governance significantly influence the CASH ETR, but, if measured with Book tax gap corporate Governance is not significant on tax avoidance . Just Ownership Characteristic significantly if measured with Cash ETR and Book tax Gap.

Keyword: Executive Character, Corporate Governance, Ownership Characteristic, Tax Avoidance