

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *corporate governance*, karakter eksekutif dan profitabilitas terhadap *tax avoidance* yang diproksikan dengan CASHETR. Penelitian ini mengajukan hipotesis : 1) Pengaruh Jumlah Komite Audit terhadap *Tax Avoidance* 2) Pengaruh Proporsi Komisaris Independen terhadap *Tax Avoidance* 3) Pengaruh Karakter Eksekutif terhadap *Tax Avoidance* 4) Pengaruh profitabilitas terhadap *Tax Avoidance*. Populasi penelitian ini adalah Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2011 sampai dengan tahun 2013. Sampel dalam penelitian ini ditentukan dengan metode *purposive sampling* sehingga diperoleh 219 perusahaan. Berdasarkan hasil analisis regresi berganda dengan tingkat signifikansi 0,05 maka hasil penelitian menyimpulkan bahwa: 1) Komite Audit Tidak Berpengaruh Signifikan terhadap *Tax Avoidance* (H_1 ditolak) 2) Komisaris Independen Berpengaruh Signifikan terhadap *Tax Avoidance* (H_2 diterima) 3) Karakter Eksekutif Berpengaruh Signifikan terhadap *Tax Avoidance* (H_3 diterima) 4) Profitabilitas Berpengaruh Signifikan terhadap *Tax Avoidance* (H_4 diterima). Kemudian hasil estimasi regresi menunjukkan kemampuan dari 4 variabel independen tersebut terhadap *tax avoidance* sebesar 12,7% sedangkan sisanya 87,3% dipengaruhi oleh faktor lain diluar model yang tidak dimasukkan dalam analisis ini.

Kata kunci :Karakter Eksekutif, Komisaris Independen, Komite Audit, Profitabilitas, dan *Tax Avoidance*.

ABSTRACT

This research aims to analyze the influence of corporate governance, executive characteristic and profitability against tax avoidance proxied by CASHETR. This study proposed a hypothesis: 1) Effect of Amount of the Audit Committee on Tax Avoidance 2) Effect of Proportion of Independent Commissioner of the Tax Avoidance 3) Effect of Executive Characteristic on Tax Avoidance 4) Effect profitability of on Tax Avoidance. The population on this research was Manufacturing Companies which listed on the Indonesia Stock Exchange in 2011 until 2013. The sample was determined by purposive sampling method to obtain 219 companies. Based on the results of multiple regression analysis with significance level of 0.05, the results of the study concluded that: 1) the Audit Committee hadn't significant effect on Tax Avoidance (H1 rejected) 2) Independent Commissioner had Significant Impact on Tax Avoidance (H2 accepted) 3) Characteristic Executive had Significant Impact on Tax Avoidance (H3 accepted) 4) Profitability had Significant Impact on Tax Avoidance (H4 accepted). Then regression estimation results indicate the ability of four independent variables against tax avoidance by 12.7% while the remaining 87.3% is influenced by other factors outside the model that are not included in this analysis.

Keywords: CharacterExecutive, Independent Commissioner, Audit Committee, Profitability, andTaxAvoidance.