

ABSTRACT

The research aims to analyze and get empirical evidence about the effect of executive characteristics, audit committee, company size, and leverage on the tax avoidance. Sample of this research were banking which are listed in Indonesian Stock Exchanges during (BEI) 2010-2015 period. The number of banking that were became in this study were 19 companies with 6 years observation that acquired by purposive sampling method. Hypothesis in this research were tested by multiple regression model. The test results showed that the variable Company Size significant effect on tax avoidance while variable Executive Characteristics, Audit Committee, and Leverage has no effect on tax avoidance.

Keywords: Tax Avoidance, Executive Characteristics, Audit Committee, Company Size, and Leverage

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan mendapatkan bukti empiris tentang pengaruh karakteristik eksekutif, komite audit, ukuran perusahaan, dan *leverage* pada *tax avoidance*. Penelitian ini menggunakan sampel sektor perbankan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2010-2015. Jumlah perusahaan yang dijadikan sampel perusahaan ini adalah 19 perusahaan dengan pengamatan selama 6 tahun dengan menggunakan metode purposive sampling. Pengujian hipotesis penelitian ini menggunakan model regresi berganda. Hasil pengujian menunjukkan bahwa variabel ukuran perusahaan berpengaruh signifikan terhadap *tax avoidance*, sedangkan karakteristik eksekutif, komite audit, *leverage* tidak berpengaruh terhadap *tax avoidance*.

Kata kunci: *Tax Avoidance*, Karakteristik Eksekutif, Komite Audit, Ukuran Perusahaan, dan *Leverage*.