

**PENGARUH KARAKTERISTIK EKSEKUTIF DAN UKURAN
PERUSAHAAN TERHADAP *TAX AVOIDANCE*
(Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek
Indonesia Pada Tahun 2013-2017)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh karakteristik eksekutif dan ukuran perusahaan terhadap *tax avoidance* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2013-2017. Faktor yang diuji dalam penelitian ini adalah karakteristik eksekutif yang diprosikan dengan risiko perusahaan dan ukuran perusahaan yang diukur berdasarkan ln total aset, sedangkan *tax avoidance* diukur menggunakan ukuran *cash effective tax rate* (CETR).

Populasi dalam penelitian ini terdiri dari 136 perusahaan yang termasuk kedalam perusahaan manufaktur di Bursa Efek Indonesia periode 2013-2017. Sampel penelitian terdiri dari 26 perusahaan dengan menggunakan *purposive judgment sampling*. Data yang digunakan merupakan data sekunder. Metode analisis regresi linier berganda. Pengambilan kesimpulan atas hipotesis dilakukan dengan mengamati nilai koefisien determinasi dengan mempertimbangkan hasil uji signifikan yaitu Uji-t dan Uji-f taraf signifikansi 5%, yang terlebih dahulu telah dilakukan uji asumsi klasik seperti uji normalitas, uji multikolinieritas, uji heteroskedastisitas, dan uji autokorelasi.

Berdasarkan hasil pengujian hipotesis, dapat disimpulkan bahwa secara parsial karakteristik eksekutif dan ukuran perusahaan berpengaruh terhadap *tax avoidance*. Selain itu, secara simultan dapat disimpulkan bahwa terdapat pengaruh dari karakteristik eksekutif dan ukuran perusahaan terhadap *tax avoidance*.

Kata kunci: karakteristik eksekutif, ukuran perusahaan, *tax avoidance*.

***EFFECT OF EXECUTIVE CHARACTERS AND FIRM SIZE TO TAX
AVOIDANCE
(Study on Manufactured Companies in Indonesia Stock Exchange Periode
2013-2017)***

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ABSTRACT

The purpose of this research it to determine the influence executive characters, and firm size the tax avoidance in manufactured company that is listed in Indonesia Stock Exchange the period of 2013-2017. The factor that is examined in this study is the executive characters which are proxied by corporate risk and firm size which are proxied by ln total asset, meanwhile the tax avoidance is measured using cash effective tax rate (CETR).

The population in this study consists of 136 companies which are included in manufactured in Indonesia Stock Exchange during the period of 2013-2017. The sample of study consists of 26 companies by using the sampling technique which is purposive judgment sampling. The data being used are the secondary data. The analysis method used in this research is multiple linear regression analysis. The research's result based on the hypotesis was done by observing the coefficient of determination by considering the significance testing result which is T-Test and F-Test significance level of 5%, where the classical assumption test has been done such as, normality, multicollinearity, heteroscedasticity, and autocorrelation test.

Based on the result of hypothesis testing, it can be concluded that the partially executive characters and firm size affect the tax avoidance. In addition, simultaneously it can be concluded that there is a influence of executive characters and firm size on the tax avoidance.

Keywords: executive characters, firm size, tax avoidance.