

INTISARI

Pengaruh *Profitability, Leverage, Size, Earnings Management, Kualitas Audit dan Karakter Eksekutif* terhadap *Tax Avoidance* pada Perusahaan Manufaktur Peserta *Tax Amnesty* yang Terdaftar di BEI Periode 2010-2015

Masih tingginya kasus-kasus *tax avoidance* setelah adanya *tax amnesty*, mendorong perlunya dilakukan identifikasi faktor-faktor yang mempengaruhi *tax avoidance*. Tujuan dari penelitian ini adalah untuk menganalisis pengaruh *profitability, leverage, size, earnings management*, kualitas audit dan karakter eksekutif terhadap *Tax Avoidance*. *Tax Avoidance* digunakan sebagai variabel dependen, sedangkan *profitability, leverage, size, earnings management*, kualitas audit dan karakter eksekutif digunakan sebagai variabel independen.

Penelitian ini menggunakan sampel sebanyak 30 perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2010-2015. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Penelitian ini menggunakan uji regresi berganda dalam pengujian hipotesis.

Hasil penelitian menunjukkan bahwa *leverage* berpengaruh terhadap *Tax Avoidance* sedangkan *profitability, size, earnings management*, kualitas audit dan karakter eksekutif tidak berpengaruh terhadap *Tax Avoidance*.

Kata kunci: *profitability, leverage, size, earnings management, kualitas audit, karakter eksekutif, tax avoidance*.

ABSTRACT

The Influence of Profitability, Leverage, Size, Earnings Management, Audit Quality, and Executive Character of Tax Avoidance on Tax Amnesty Participating Manufacturing Companies Listed in BEI Period 2010-2015

The still high cases of tax avoidance after the tax amnesty, prompting the need to identify the factors that affect tax avoidance. The purpose of this study was to analyze the effect of profitability, leverage, size, earnings management, audit quality, and executive character on Tax Avoidance. Profitability, leverage, size, earnings management, audit quality, and executive character applied as independent variable while Tax Avoidance applied as dependent variables.

The sample for this research are 30 companies that have listed in Indonesia Stock Exchange at 2010-2015. Samples were taken by purposive sampling method. Multiple regression analysis was used to test the hypothesis.

The result of this research find corporate governance and leverage does not have significant influence with Tax Avoidance meanwhile firm size and corporate social responsibility have significant influence with Tax Avoidance.

Keywords: profitability, leverage, size, earnings management, audit quality, executive character, tax avoidance.