

INTISARI

Penelitian ini bertujuan untuk menganalisis Pengaruh Karakter Eksekutif, Perencanaan Pajak, dan *Corporate Governance* terhadap *Tax Avoidance*. Subjek penelitian ini adalah perusahaan manufaktur yang bergerak di bidang makanan yang terdaftar di BEI dari tahun 2009 sampai 2014. Sampel dalam penelitian ini berjumlah 16 perusahaan per tahun, sehingga total sampel sebanyak 96. Alat analisis yang digunakan adalah Regresi Linier Berganda.

Berdasarkan analisis yang telah dilakukan penulis, diperoleh hasil bahwa karakter eksekutif berpengaruh negatif terhadap *tax avoidance*, perencanaan pajak tidak berpengaruh terhadap *tax avoidance*, kepemilikan institusional tidak berpengaruh terhadap *tax avoidance*, komisaris independen tidak berpengaruh terhadap *tax avoidance*, komite audit berpengaruh negatif terhadap *tax avoidance*, dan kualitas audit tidak berpengaruh terhadap *tax avoidance*.

Kata Kunci : Karakter Eksekutif, Perencanaan Pajak, Kepemilikan Institusional, Komisaris Independen, Komite Audit, Kualitas Audit, *Tax Avoidance*.

ABSTRACT

This study aims to analyze The Influence of Executive Character, Tax Planning, and Corporate Governance to Tax Avoidance . The subject of this study is manufacturing companies operating in food sector that listed at BEI 2009-2014. The samples of this study are 16 companies for every year, and total of samples are 96. This study uses the double linier regressions as a tool.

Based on the analysis that have been made the results are executive character have negative influence to tax avoidance, tax planning does not have the influence to tax avoidance, intititutional ownership does not have the influence to tax avoidance, independen commissioner does not have the influence to tax avoidance, audit committee influencing to tax avoidance negatively, and audit quality does not have the influence to tax avoidance.

Keywords : Executive Character, Tax Planning, Institutional Ownership, Independen Commissioner, Audit Committee, Audit Quality, Tax Avoidance.