

ABSTRAK

Penelitian ini dilakukan untuk menganalisis serta memberi bukti empiris tentang pengaruh variabel proporsi dewan komisaris independen, komite audit, ukuran perusahaan, serta karakter eksekutif terhadap penghindaran pajak (*tax avoidance*) pada perusahaan sektor *property* dan *real estate* yang terdaftar di BEI pada tahun 2014-2018. Metode pengambilan sampel menggunakan *purposive sampling* dan diperoleh sampel sejumlah 175 perusahaan yang telah memenuhi kriteria. Hasil pengujian dan analisis menunjukkan bahwa proporsi dewan komisaris independen, ukuran perusahaan, dan karakter eksekutif menunjukkan pengaruh dengan arah negatif dan signifikan terhadap kemungkinan tindakan *tax avoidance*, dan komite audit tidak menunjukkan pengaruh apapun terhadap kemungkinan tindakan *tax avoidance*.

Kata kunci : Proporsi Dewan Komisaris Independen, Komite Audit, Ukuran Perusahaan, Karakter Eksekutif, Tax Avoidance.

ABSTRACT

This research was conducted to analyze and provide empirical evidence about the influence of the variable proportions of independent commissioners, audit committees, company size, and executive character on tax avoidance in property and real estate companies listed on the Indonesia Stock Exchange in 2014-2018. The sampling method uses purposive sampling and obtained a sample of 175 companies that have met the criteria. Test and analysis results show that the proportion of independent commissioners, company size, and executive character shows the influence in a negative and significant direction on the likelihood of tax avoidance actions, and the audit committee does not show any influence on the likelihood of tax avoidance actions.

Keywords: *Proportion of Independent Board of Commissioners, Audit Committee, Company Size, Executive Character, Tax Avoidance.*