

*The Effect of Executive Character, Audit Quality, and Earnings
Management on Tax Avoidance*

By Rifqa Aulia Nabyla

ABSTRACT

This study aims to determine the effect of executive character, audit quality, and earnings management on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange in the 2018-2020 period. This research is a type of quantitative research that uses secondary data in the form of financial statements or company annual reports. The sample in this study were 124 manufacturing companies. The data analysis technique in this study used a regression model selection test, classical assumption test, panel data regression, and partial hypothesis testing (t test). Based on the results of data analysis, it can be concluded that (1) executive character has a significant positive effect on tax avoidance, (2) audit quality has no significant effect on tax avoidance, (3) earnings management has a significant negative effect on tax avoidance, and the control variables are (4) leverage has no significant effect on tax avoidance, and (5) firm size has no significant effect on tax avoidance.

Keywords: Executive Character, Audit Quality, Earnings Management, Leverage, Company Size, and Tax Avoidance

Pengaruh Karakter Eksekutif, Kualitas Audit, dan Manajemen Laba terhadap *Tax Avoidance*

Oleh Rifqa Aulia Nabyla

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh karakter eksekutif, kualitas audit, dan manajemen laba terhadap *tax avoidance* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2018-2020. Penelitian ini merupakan jenis penelitian kuantitatif yang menggunakan data sekunder berupa laporan keuangan atau laporan tahunan perusahaan. Sampel dalam penelitian ini sebanyak 124 perusahaan manufaktur. Teknik analisis data pada penelitian ini menggunakan uji pemilihan model regresi, uji asumsi klasik, regresi data panel, dan uji hipotesis secara parsial (uji t). Berdasarkan hasil analisis data dapat disimpulkan bahwa (1) karakter eksekutif berpengaruh signifikan positif terhadap *tax avoidance*, (2) kualitas audit tidak memiliki pengaruh signifikan terhadap *tax avoidance*, (3) manajemen laba berpengaruh signifikan negatif terhadap *tax avoidance*, dan variabel kontrol yaitu (4) *leverage* tidak berpengaruh signifikan terhadap *tax avoidance*, serta (5) ukuran perusahaan tidak berpengaruh signifikan terhadap *tax avoidance*.

Kata Kunci: Karakter Eksekutif, Kualitas Audit, Manajemen Laba, *Leverage*, Ukuran Perusahaan, dan *Tax Avoidance*