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ANALYZE THE EFFECT OF CORPORATE GOVERNANCE, CHARACTERISTIC OF COMPANIES, AND CHARACTERISTIC OF DIRECTOR TOWARD TAX AVOIDANCE OF COMPANIES LISTED IN INDONESIA STOCK EXCHANGE

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Abstract

This research has a purpose to analyze the effect of corporate governance, characteristic of companies, and characteristic of director toward tax avoidance. Corporate governance's variabeles: board size, independent comissioner, managerial ownership, and concentrated ownership. Characteristic of companies' variables: company size, leverage, capital intensity, inventory intensity, and ROA. Characteristic of director's variables: director's term of office and the age of the president. Tax avoidance is using 2 type of measurement: ETR and CETR.

This study is using total 583 sample firms which are listed in Indonesia Stock Exchange from 2012 till 2016 or 2.915 observations data were selected by purposive sampling. Panel regression method is used to analyze data with EViews and SPSS.

ETR shows the result that board size and leverage have significant positif effect to ETR. Size and return on asset have significant negative effect to ETR. Independent commisioner, manajerial ownership, concentrated ownership, capital intensity, inventory intensity, director's term of office, and the age of the president have no significant effect to ETR. CETR shows the result that board size, inventory intensity, and return on asset have significant positif effect to CETR. size and capital intensity have significant negative effect to CETR. independent commisioner, managerial ownership, concentrated ownership, leverage, director's term of office, and the age of the president have no significant effect to CETR.

Kata Kunci: *Tax Avoidance, ETR, CETR, Board Size, Independent Commisioner, Managerial Ownership, Concentrated Ownership, Size, Leverage, Capital Intensity, Inventory Intensity, Return on Asset, ROA, Director's Term of Office, the Age of the President.*