

ABSTRACT

Tax collecting that implemented in Indonesia are self assesment system or a tax payer are counting their own expense and tax cut, and tax revenue only supervising and receiving tax payer bill payment for their tax payment. This system are causing a chance for tax payer to doing tax avoidance. Tax avavoidance were tax planning activities that exploits the gap in taxing law, this activities use for saving tax liabilities that have to be pay. Factors that influence this tax avoidance have many kind and shape, few of them were executives compensation, executive shareholding, and Tobin Q ratio.

The purpose of this research are to analyze about executives compensation, executive shareholding, Tobin Q ratio, and tax avoidance. This research also use for analyze the partial and simultaneous effect of management compensation, executive shareholding, and Tobin Q ratio to tax avoidance for foods and baverages company listed in Indonesian Exchage (IDX) and then publishing the finding on scientific papers.

The research method that being use are quantitative method. The analitical method that use by writer are regression data panel analisys with help by EvIEWS software. The sample that writer use were 11 food and baverage Indonesian Exchange listed company from year 2014 to 2018, this sample are selected via purposive sampling method that in total were 55 company data.

The result of this research hopefully can be consider usefull for next research and writer entrust the expanding of the research by investigating other factor that doesn't cover by this research to next researcher. Writer also hoping this research will be consider as recommendation for research and benefit for practical term by other observer.

Keyword: *Tax avoidance, Management Compensation, Excutive Share and Tobin Q Ratio*