ABSTRACT

Taxes are still a burden on businesses, so there is still a tendency to take advantage of loopholes in tax regulations as one of the legal measures to avoid tax in order to reduce the tax owed.

This study aims to analyze the effect of the audit committee, executive character, fixed asset intensity on and tax avoidance, with the control variables being leverage, profitability and firm size.

This research method uses quantitative methods with descriptive and verification purposes. The variables used consist of independent variables, namely the audit committee, executive character, intensity of fixed assets. The dependent variable is tax avoidance. control variables are leverage, profitability, and firm size. The population in this study is the consumer goods industrial sector companies listed on the Indonesia Stock Exchange (IDX) in the 2016-2020 period. The method of determining the sample used nonprobability sampling with purposive sampling technique and obtained 12 companies with an observation period of five years so that 60 samples were obtained. The data analysis technique used panel data regression analysis.

The findings suggest that audit committees, leadership, and fixed asset intensity have concurrent effects on tax avoidance along with control variables such as leverage, profitability, and firm size. Partial Execution Properties with Control Variables Leverage, profitability, and firm size each have a negative impact on the value of CETR and a positive impact on tax avoidance, while audit committees and asset intensity have no effect on tax avoidance.

It is recommended for further research to add other variables that can affect tax avoidance such as institutional ownership or managerial ownership, audit quality, company growth and so on. For the company can recognize the various characters of the company's executives in responding to the occurrence of tax avoidance.

Keywords: Audit Committee, Executive Character, Firm Size, Fixed Asset Intensity, Leverage, Profitability, Tax Avoidance