

ABSTRACT

Title : *The Effect of Firm Size, Profitability and Executive Character on Tax Avoidance in the Property and Real Estate Industry sub-sector which are listed in Indonesia Stock Exchange (IDX) in the period 2014-2017*

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This study aimed to analyze the Effect of Firm Size, Profitability and Executive Character on Tax Avoidance in the Property and Real Estate Industry sub-sector which are listed on the Indonesia Stock Exchange (IDX) in the period 2014-2017. Firm size is measured by Sales Growth, Profitability is measured by Return On Assets (ROA) measured by comparing EBIT (Earning Before Interest and Tax) with total asset, Executive Character is measured by dummy where 1 company risk value exceeds the company's average risk value means Risk Taker and 0 for company risk value is less than average company risk means Risk Averse while Tax Avoidance is measured using the Effective tax rate (ETR) minus Cash Effective Tax Rate (CETR).

The method used is purposive sampling. The number of samples used in this study is a 39 property and real estate companies listed on the Indonesia Stock Exchange (IDX) in the period 2014-2017. This type of data is secondary data obtained from financial statements and annual reports. The data analysis method used is multiple linear regression analysis.

Hypothesis testing result showed that simultaneously Firm Size, Profitability and Executive Character have a significant effect on Tax Avoidance. Partially Company Size and Executive Character does not have a significant effect on Tax Avoidance. While Profitability has a significant effect on Tax Avoidance

Keywords: Firm Size, Profitability, Executive Character and Tax Avoidance.