

ABSTRACT

Tax avoidance is a strategy or technique carried out by taxpayers for do the tax avoidance safely and legally with methods and techniques using fault or weaknesses contained in the Taxation Law regulations with the aim of minimizing taxes paid by companies that can increase company income.

The purpose of this study was to determine the effect of both the simultaneous and partial influence of the Executive Character, Leverage, and Managerial Ownership on Tax Avoidance in manufacturing companies sector listed on the Indonesia Stock Exchange 2018-2020.

The population used in this study are manufacturing companies sector listed on the Indonesia Stock Exchange 2018-2020. The sampling technique used is purposive sampling in order to obtain the number of samples used in the study as many as 20 companies. The data analysis method in this study uses panel data regression analysis techniques using the software Eviews 12.

The results of this study indicate that executive character, leverage, and managerial ownership simultaneously affect tax avoidance on manufacturing companies sector listed on the Indonesia Stock Exchange 2018-2020. Partially, the executive character has a positive effect on tax avoidance, while leverage and managerial ownership have no effect on tax avoidance on manufacturing companies sector listed on the Indonesia Stock Exchange 2018-2020.

Recommendation for further researchers to add more years to the latest research by using other variables that are considered to have an influence on tax avoidance

Keywords: Tax Avoidance, Executive Character, Leverage, and Managerial Ownership