PROCEEDINGS

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International Conference on Accounting and Finance

“Revisiting Accountant’s Role in the Disruption Era of Information Technology Advancement”

Yogyakarta, 25 - 26 April 2018
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INFLUENCE OF EXECUTIVE CHARACTERISTIC AND COMPANY CHARACTERISTIC TO TAX AVOIDANCE
(Empirical Study at Property and Real Estate Company Which Listing of Indonesian Stock Exchange in 2012 -2015)

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ABSTRACT: This research aimed to analyze and get empirical evidence about the effect of executive characteristic and corporate characteristic on tax avoidance. The indicator of executive characteristic was measured by their age and corporate characteristic indicator was measured by corporate risk, profitability, and corporate size. The samples of this study were property and real estate industries which were listed on Indonesian Stock Exchanges during 2012-2015. The samples were 28 companies with 4 years observation that acquired by purposive sampling method. Hypothesis in this research were tested by multiple linear regression model using EViews 9.0. The result of this study showed that executives age and profitability had an influence on the tax avoidance. On the other hand, corporate risk and corporate size did not influence the tax avoidance.

KEYWORD: Executive Characteristic, Corporate Characteristic, Executives Age, Corporate Risk, Profitability, Corporate Size and Tax Avoidance

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