KOLABORASI RISET DOSEN DAN MAHASISWA

ANALISIS PENGARUH *GOOD CORPORATE GOVERNANCE*, KARAKTER EKSEKUTIF, PROFITABILITAS, DAN UKURAN PERUSAHAAN TERHADAP *TAX AVOIDANCE*

SKRIPSI

Diajukan untuk Memenuhi Salah Satu Syarat Penyelesaian
Program Pendidikan Sarjana Akuntansi

Disusun oleh :

ANGGRIANI AYU DIAWATI
NIM: 2013310945

SEKOLAH TINGGI ILMU EKONOMI PERBANAS

S U R A B A Y A

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Tanggal : 20-1-2017

(SUPRIYATI, S.E., M.Si., Ak., CA., CTA)

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SKRIPSI

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(Dr. LUCIANA SPICA ALMILIA, SE., M.Si., QIA., CPSAK)

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"be
a honest person
for
a better life
now and then"

PERSEMBAHAN

(screw the grammar ay, see the meaning of it✌)

First of all I want to thank Allah SWT, karena tanpa dukungan batiniah yang telah ia berikan, maybe I end up give up in the middle of the night because of any struggle I'm on

My unbelievable extraordinary parents, this is something I wrote day and night and got late slept, stressed mind, sulky faces, but with faith I'll finish this on time. 3,5 years of learning in STIE PERBANAS Surabaya, finally I prove to you that I am able to finish this early than maybe others☺☺☺ (that's really my point) and Alhamdullillah my GPA above the average that I thought I couldn't have it. With struggle now in early 2017 I'm ready to enter another adults steps to become a job seeker and find my truly passion, are you proud of me?

YOUNGER BROTHER! Please just get away from trouble, graduate soon with your great lessons of life. 👍

To All Big Fams, From Both my mom and father, thankyou for your supports.

To Simbah, Mbah pun diparingi sehat terus ngge, supoyo iso ndelengi anggi yen sesuk wis sukses ✋

The List of people that I LOVED MOST OF ALL
Today, Tomorrow, and Always~

Ladies, I present to you,.....

Frea Meitha Wardhana the most talented future-psychologist, you made my fine mind in the middle of night, thumb and forefinger cross forever love :3

Siska Septian Andriyani ..... I just go to you when I need you hahaha, you know me so well right? Our thoughts maybe sometimes meet the difference but she's the second options if frea get busy and I don't have someone to talk to, then it'll always be her, she's someone who likes my ups and downs in living and wrote it into a story, guess someday I will find my story in your books or travelling books? Can't wait

Nur Annisa Dewi she's the description of "find your true friend in the hole of your many friends" I'm sure she can get it what I mean to. My personal mid-wife, see you even in the nursing room anywhere that will be yap!

Adela Hanif, my first girly friends that influence me became who I am now, I mean my skin-routines wkwkwk. Thank you for everything for the past 3,5 years in college you help me through it with your notes because I always lazy to take a notes in every classes we're together wkwkwk. And I introduce to you, she's the future-designer who take an accounting major. But she's finding her truly passion in here why not? She made it, junior-dressmaker now yeayyyy, maybe you'll make my wedding dress later ndel? haha

Carolina Galuh Harum Pratiwi my one and only bestfriend who has four words name hahaha and my one and only vintage girl right?✌. Again thanks to your notes that I can through my whole semester without worry to miss any lessons or homework wkwkwkwk. My hometown friend cause Klaten and Jogja are one way but we still never meet in anywhere near there why? arrange the time yo luh? You made my day cause your style is ordinary, love it beb! (kuliah akuntansi apa fashion designer sih nggik?)

Charisma Febrianti, hey neighbor, hey senior-same-college-same-major, thank you for lending me your books for the past seven semester it really down my books cost :P. Thank you for become my partner in every crime especially eat, shop, and eat haha. My hallyu-ing partner, you really want to follow me to Jakarta? I'll wait for you then, thumb and forefinger cross :3

Novia Purnamasari, there's no need to make long words cause google translate will do the job for you sis :P, same here, thank you for lending me your books for the past seven semester and become my idea exchange's senior-friend, thank you for helping me with the SPSS and hey my editor, I end up in the finish line of skripsweet ay, thumb and forefinger cross for you tooo☺

Elsa Ayu, she's my "buntu" friend, she and I have a history in high school so we get close and you made my "buntu" time deh, love love beb! Thank you for helping my revision that day but the rain told different about it wkwkwkwk

And now for the gentlemen,.....

Rizky Santoso Lubis, hey nak, my coffee-time friend, my twins in few or many habits, partner hangout, you feel me right nak? Finally we get to end this long-period of study together, you must know what I mean "together" haha. Honestly you can become really annoying sometimes yet I just can't resist wkwkwk, see you on top best☺

Muhajir Ahmadi, abang hajir, I truly mean it that i said you can become the most dependable person sometimes, thank you for always listen to my uneasy-mind and you reply just right, just like what I thought. Although we rarely have a long conversation in anything, but I know you feel me too☺

Dwiyoga Waringin, the youngest of three yes, you really made my skripsweet after day yup! The sense of humor of our squad but I rarely get it what do you mean yog wkwkwk sorry. But really thank you for your last semester company, you made our squad complete☺

AND I'll not forget the others who help me through this students-life from the beginning

My teachers from kindergarten till college.
All my closest friends until now,I'm sorry I can't mention one by one cause I'm sure there's many of you. If you read this and you feel me, you know I mean this's for you☺, thank you for every life-lessons you thought me, I can't become a person like today without your support ✋

KATA PENGANTAR

Syukur Alhamdulilah Kehadirat ALLAH SWT yang telah melimpahkan segala Rahmat dan Hidayah-Nya sehingga penulis dapat menyelesaikan skripsi yang berjudul **"ANALISIS PENGARUH *GOOD CORPORATE GOVERNANCE*, KARAKTER EKSEKUTIF, PROFITABILITAS, DAN UKURAN PERUSAHAAN TERHADAP *TAX AVOIDANCE*"**.

Penulisan skripsi ini dimaksudkan untuk memenuhi salah satu syarat penyelesaian Program Studi S1 Akuntansi Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya.

Penulis menyadari sepenuhnya bahwa proses penyusunan skripsi ini telah melalui banyak sekali hambatan dan rintangan, namun berkat dorongan dan bantuan dari berbagai pihak, maka akhirnya penulisan ini dapat terselesaikan. Penulis mengucapkan terima kasih kepada:

1. Dr. Lutfi, S.E., M.Fin., selaku Ketua Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya.
2. Dr. Luciana Spica Almilia, SE., M.Si., QIA., CPSAK., selaku Ketua Program Studi S1 Akuntansi Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya
3. Supriyati, S.E., M.Si., Ak., CA., CTA., selaku dosen wali dan dosen pembimbing yang telah memberikan bimbingan serta dukungan dalam penyusunan skripsi ini.
4. Seluruh Dosen, Karyawan, dan Seluruh Civitas Akademika Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya yang telah memberikan semangat dan banyak membantu dalam penulisan skripsi ini.

Penulis berharap semoga skripsi ini dapat memberikan manfaat bagi generasi mendatang khusunya dalam bidang akuntansi.

Surabaya, 17 Maret 2017

Penulis

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THE ANALYSIS OF GOOD CORPORATE GOVERNANCE, EXECUTIVE CHARACTER, PROFITABILITY, AND COMPANY SIZE'S EFFECT TO TAX AVOIDANCE

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ABSTRACT

This study aims to examine the effect of good corporate governance, executive character, profitability, and company size to tax avoidance. Good corporate governance measured with number of composite value, executive character measured with deviation standard of risk, profitability measured with return on asset ratio, and company size measured with logarithm of total asset. The population of this study is Islamic Commercial Bank in Indonesia which registered at Bank Indonesia from 2010-2015. Sampling technique in this study was using purposive sampling technique with four criteria of chosen sample. There is seven sample which in use for this study from eleven Islamic Commercial Bank. Data analysis technique of this study is using multiple regression linier analysis with 0,05 signification. The results of this study show that good corporate governance and company size have effect to tax avoidance, but the other variables do not affect.

Keywords: good corporate governance, executive character, profitability, company size, tax avoidance

ANALISIS PENGARUH *GOOD CORPORATE GOVERNANCE*, KARAKTER EKSEKUTIF, PROFITABILITAS, DAN UKURAN PERUSAHAAN TERHADAP *TAX AVOIDANCE*

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RINGKASAN

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance*, karakter eksekutif, profitabilitas, dan ukuran perusahaan terhadap *tax avoidance*. *Good corporate governance* diukur menggunakan angka nilai komposit, karakter eksekutif diukur menggunakan standar deviasi risiko, profitabilitas menggunakan rasio *return on asset*, dan ukuran perusahaan diukur menggunakan logaritma total aset. Populasi pada penelitian ini adalah Bank Umum Syariah di Indonesia yang terdaftar di Bank Indonesia pada periode 2010-2015. Teknik pengambilan sampel pada penelitian ini menggunakan metode *purposive sampling* dengan menggunakan empat kriteria sampel. Terdapat tujuh sampel yang digunakan pada penelitian ini dari total keseluruhan sebelas Bank Umum Syariah. Teknik analisis data pada penelitian ini menggunakan analisis regresi linier berganda dengan tingkat signifikansi 0,05. Hasil pengujian menunjukkan bahwa *good corporate governance* dan ukuran perusahaan berpengaruh terhadap *tax avoidance* sedangkan variabel lain tidak mempengaruhi.

Kata kunci: good corporate governance, karakter eksekutif, profitabilitas, ukuran perusahaan, tax avoidance