

ABSTRACT

Tax is a mandatory contribution to the state that is owed by an individual or by a coercive entity based on the law, in the absence of direct compensation and is used for the country's needs as much as possible for the prosperity of the people. Tax revenue fluctuates every year. The non-achievement of the tax revenue target is caused by several factors, one of which is the existence of tax avoidance by the company. Tax avoidance is a way to avoid tax payments made legally and in accordance with tax regulations that take advantage of gaps or weaknesses in tax regulations.

The purpose of this study is to simultaneously determine institutional ownership, managerial ownership, executive character of tax avoidance in consumer goods industrial sector companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2019 period.

The object of this research is the consumer goods industrial sector companies listed on the Indonesia Stock Exchange (IDX) with a five-year research period from 2015 – 2019. The sample collection technique in this study uses purposive sampling. The number of samples studied were 70 samples. The implementation time used in this research is panel data, carried out by several stages of testing.

The results show that institutional ownership, managerial ownership, and executive character simultaneously affect tax avoidance. Institutional ownership, managerial ownership, and executive character partially affect tax avoidance.

With this research, it is expected that companies will minimize actions that refer to tax avoidance and take firm and fair action against those who take tax avoidance actions.

Keywords : *Tax Avoidance, Institutional Ownership, Managerial Ownership, and Executive Character*