

ABSTRACT

This study aimed to examine the effect of the character of the company's top executives and characteristic against tax evasion in companies listed on the Stock Exchange in 2009-2013.

This research was conducted by looking at the financial statements of publicly traded companies listed on the Indonesian Stock Exchange (BEI) and analyzed using multiple linear regression model.

The results showed that the variables size and leverage significant positive impact on tax fraud contained a manufacturing company in 2009-2013. This is because the larger the company, the greater the available resources in order to do tax planning so that the tax saving to be optimal.

Keywords: Risk, firm size, leverage, tax evasion, the type of company.