

ABSTRACT

The Influence of Executive Character and Political Connections on Potential Tax Avoidance (Empirical Study on State-Owned Enterprises Listed on the IDX 2017-2019)

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This study aims to examine the Effect of Executive Character and Political Connections on Tax Avoidance Potential (Empirical Study on State-Owned Enterprises Listed on the Indonesia Stock Exchange 2017-2019). The population in this study is in the sector of state-owned companies listed on the Indonesia Stock Exchange (IDX) in 2017-2019 as many as 24 companies. The sample was determined using the purposive sampling method, with a total sample of 60 samples consisting of 20 companies that met the criteria for determining the sample. The data used in this study is secondary data obtained through the Indonesia Stock Exchange (IDX) page for 2017-2019. The results of research conducted on state-owned companies show that the Executive Character and Political Connections influence tax avoidance.

Keywords: *Executive Character, Political Connection, Tax Avoidance, BUMN.*

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