

ABSTRACT

This research is based on the COVID-19 event that occurred in Indonesia which began in 2019. The data analysis used in this study was simple linear regression and sobel test. The research year is from 2016-2021 and the sample of this research is companies in the transportation sector and the tourism sector. The results of this study indicate that: 1) Executive character has no effect on company characteristics. 2) Company characteristics affect tax avoidance. 3) Company characteristics have no effect on tax avoidance. 4) The characteristics of the company do not mediate the relationship between executive character and tax avoidance. This evidence shows the relationship between executive character and company characteristics in line with the concept of decoupling, where the character of an executive who is a risk taker is initially associated with the characteristics of an aggressive company, but after circumstances are beyond the control of the company executive it will turn into a disassociation between executive character and company characteristics.

Keyword: Tax avoidance, Leverage, Karakter Eksekutif, Karakteristik perusahaan, Covid-19, Decoupling

