

ABSTRACT

This research aims to obtain empirical evidence about the influence of independent board, audit committee, institutional ownership, audit quality, the size of the company and return on assets against tax avoidance. The research data is secondary data in the form of financial statements in 2012-2015 companies listed on the Stock Exchange. The sampling technique used purposive sampling and hypothesis testing using multiple linear analysis using SPSS version 17. The result showed that the variables of independent board, audit committee, institutional ownership and audit quality no significant effect on tax avoidance. But the size company and return on asset significant effect on tax avoidance.

Keywords: *Corporate Governance, Company Size, Return On Asset, Tax Avoidance*

ABSTRAK

Penelitian ini bertujuan memperoleh bukti empiris tentang pengaruh dewan komisaris independen, komite audit, kepemilikan institusional, kualitas audit, ukuran perusahaan dan *return on asset* terhadap *tax avoidance*. Data penelitian berupa data sekunder berupa laporan keuangan tahun 2012-2015 perusahaan manufaktur yang terdaftar di BEI. Teknik *sampling* menggunakan *purposive sampling* dan pengujian hipotesis menggunakan analisis linier berganda dengan bantuan SPSS versi 17. Hasil penelitian menunjukkan bahwa variabel dewan komisaris independen, komite audit, kepemilikan institusional dan kualitas audit tidak berpengaruh signifikan terhadap *tax avoidance*. Namun ukuran perusahaan dan *return on asset* berpengaruh signifikan terhadap *tax avoidance*.

Kata kunci: *Corporate Governance, Ukuran Perusahaan, Return On Asset, Tax Avoidance*