

Abstract

Tax Avoidance is an effort made by the Taxpayer to reduce the tax burden by not violating tax laws. This study aims to determine the effect of simultaneous and partial corporate governance and firm size to tax avoidance. The population used in this study is a company registered in the SRI KEHATI Index period 2013-2015. The sampling technique used is purposive sampling and obtained 20 (twenty) companies listed in SRI KEHATI Index with a period of three years so that the processed 60 (sixty) sample data. The analysis method used is panel data regression.

The result of this research is that institutional ownership, proportion of independent board of commissioner, audit committee, audit quality, and company size able to explain tax avoidance equal to 36.09% while the rest equal to 63.90% explained by other variable outside of research. Simultaneously, institutional ownership, the proportion of independent board of commissioners, audit committees, audit quality and firm size influence simultaneously to tax avoidance. Partially, the proportion of independent board of commissioner and audit committee influence tax avoidance. While institutional ownership, audit quality, and firm size have no significant effect on tax avoidance.

Keywords: Institutional Ownership, Audit Committee, Audit Quality, Proportion of Independent Board of Commissioners, Firm Size.