ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate governance* yang diproksikan dengan menggunakan kepemilikan institusional, komisaris independen, komite audit, dan kualitas audit, serta *leverage,* intensitas aset tetap, dan ukuran perusahaan terhadap penghindaran pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2013-2015. Penghindaran pajak merupakan variabel dependen dalam penelitian ini. Penghindaran pajak diukur dengan *cash effective tax rate (CETR).* Sampel penelitian ini dipilih dengan menggunakan *purposive sampling* dan sampel penelitian ini berjumlah 61 perusahaan. Berdasarkan hasil uji, diketahui bahwa (1) kepemilikan institusional berpengaruh negatif signifikan terhadap penghindaran pajak, (2) komisaris independen tidak berpengaruh signifikan terhadap penghindaran pajak, (3) komite audit berpengaruh negatif signifikan terhadap penghindaran pajak, (4) kualitas audit berpengaruh positif signifikan terhadap penghindaran pajak, (5) *leverage* tidak berpengaruh signifikan terhadap penghindaran pajak, (6) intensitas aset tetap berpengaruh positif signifikan terhadap penghindaran pajak, (7) ukuran perusahaan berpengaruh negatif signifikan terhadap penghindaran pajak.

Kata kunci : Kepemilikan Institusional, Komsiaris Independen, Komite Audit, Kualitas Audit, *Leverage,* Intensitas Aset Tetap, Ukuran Perusahaan, Penghindaran Pajak

ABSTRACT

The aims of this research to test the effect of Corporate governance measured by intstitutional ownerhips, independent commissioner, audit committee, audit quality and leverage, capital intensity, and firm size on manufacture companies that listed in the Indonesia Stock Exchange during 2013-2015. Tax avoidance is a dependent variable in this research. Tax avoidance measured by cash effective tax rate (CETR). Samples of this research were selected using purposive sampling and sample of this research are 61 companies. Based on the test results, it is known that (1) institutional ownership has significant negative effect on tax avoidance, (2) independent commissioner has not significant positive effect on tax avoidance, (3) the audit committee has significant negative effect on tax avoidance, (4) the quality of the audit has significant positive effect on tax avoidance, (5) leverage does not significantly effect on tax avoidance, (6) the capital intensity has significant positive effect on tax avoidance, (7) the size of the company's has significant negative effect on tax avoidance.

***Keywords**: Institutional Ownership, Komsiaris Independent, Audit Committee, Audit Quality, Leverage, Fixed Assets intensity, company size, Tax Avoidance*