

## **ABSTRACT**

### **Influence of Corporate Governance Against Tax Avoidance in Manufacturing Companies Listed in Indonesia Stock Exchange**

**By**

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*Corporate governance is a corporate governance that describes the relationship between the various participants in the company that determines the direction of the company's performance. The number of companies that do tax evasion prove that corporate governance has not been fully carried out by public companies in Indonesia. Researchers wanted to do research on the influence of the components back against tax avoidance corporate governance in companies listed in Indonesia Stock Exchange in 2011-2013.*

*The data used in this research is secondary data obtained from the annual report, the company sampled 32 companies conducted by purposive sampling, and the number of observations made during 2011-2013 was 96 items observation. Data were analyzed using multiple regression analysis with SPSS 17.0 software, and statistical test *t* as hypothesis testing.*

*The results mentioned only variable independent board and audit quality are proven to have a negative influence on tax avoidance. While institutional ownership variable, the audit committee and the board of directors has no effect on tax avoidance. Suggestion for the company in order to be material to gain knowledge and insight about tax avoidance, so that the management company can devise mechanisms for implementing its continuation well, with no illegal tax planning so that the company does not undertake tax fraud that could harm the State and can worsen the name and The company's reputation.*

**Keywords: Corporate Governance, Tax Avoidance.**