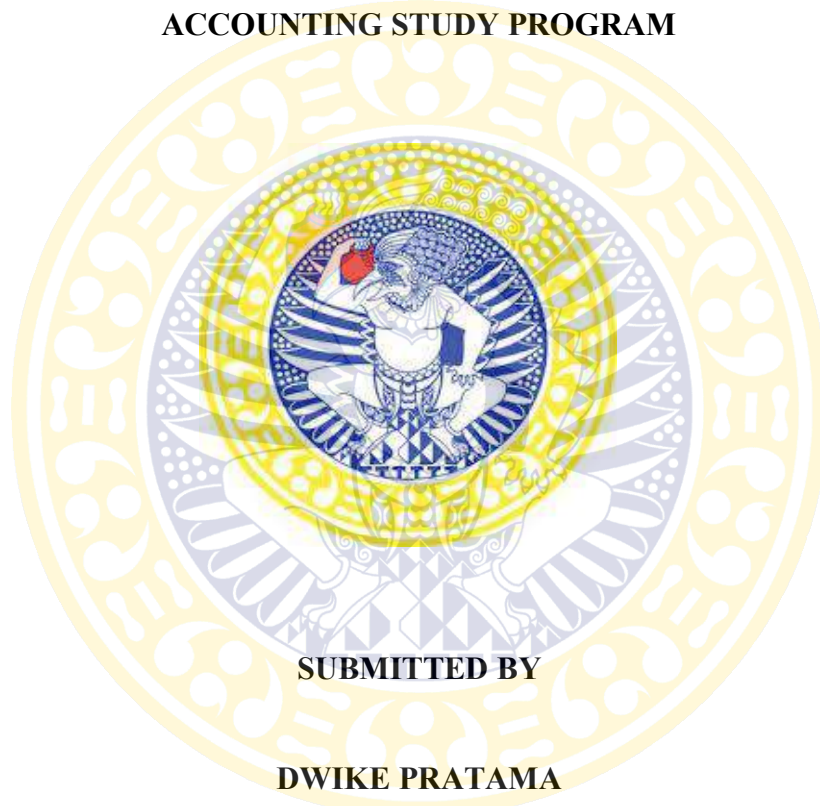


**THE EFFECT OF CORPORATE GOVERNANCE FOR CORPORATE TAX
AVOIDANCE ON INDONESIA MANUFACTURE SECTOR
FROM 2011 UNTIL 2013**

**SUBMITTED FOR PARTIAL FULFILLMENT OF THE REQUIREMENTS
FOR BACHELOR DEGREE IN ACCOUNTING
DEPARTEMENT OF ACCOUNTANCY
ACCOUNTING STUDY PROGRAM**



SUBMITTED BY

DWIKE PRATAMA

STUDENT NUMBER: 041113155

FACULTY OF ECONOMICS AND BUSINESS

AIRLANGGA UNIVERSITY

SURABAYA

2015

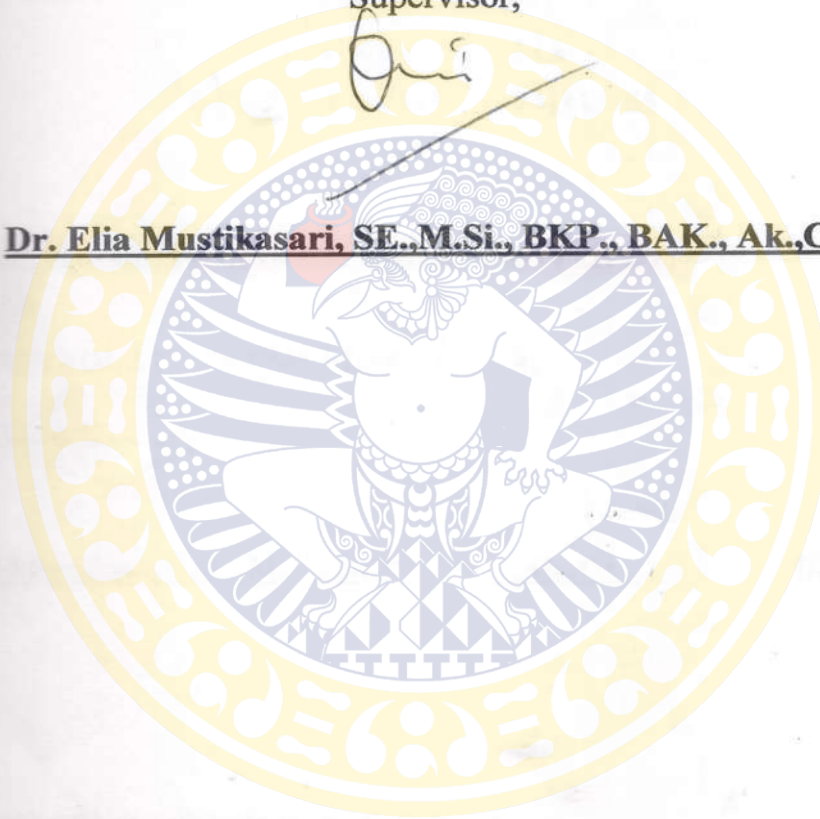
Surabaya, *July 31st 2015*

This undergraduate thesis has been completed and it is ready to be
examined

Supervisor,



Dr. Elia Mustikasari, SE., M.Si., BKP., BAK., Ak., CA.



UNDERGRADUATE THESIS

**THE EFFECT OF CORPORATE GOVERNANCE FOR CORPORATE
TAX AVOIDANCE WITH INCOME SMOOTHING AND DEFERRED
TAX AS INTERVENING VARIABLE ON INDONESIA MANUFACTURE
SECTOR FROM 2011 UNTIL 2013**

SUBMITTED BY:

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Dr. Elia Mustikasari, SE., M.Si., BKP., BAK., Ak., CA.

Date. 12/08/2015

HEAD OF ACCOUNTING DEPARTMENT,



Drs. Agus Widodo M., M.Si., Ak., CMA., CA.

14/8-2015

Date.....

Declaration

I, (Dwike Pratama, 041113155), declare that :

1. My thesis is genuine and truly my own creation, and it's not another's person work made under my name, nor a piracy or plagiarism. This thesis has never been submitted to obtain an academic degree in Airlangga University or in any other universities/colleges.
2. This thesis does not contain any work or opinion written or published by anyone, unless clearly acknowledged or referred to by quoting the author's name and stated in the References.
3. This statement is true; if on the future this statement is proven to be fraud and dishonest, I agree to receive an academic sanction in the form of removal of the degree obtained through this thesis, and other sanctions in accordance with the prevailing norms and regulations in Airlangga University.

Surabaya, 3rd August 2015

Declared by,



Dwike Pratama,

NIM. 041113155

ACKNOWLEDGMENT

All praises, honor, and thanks for my Almighty God, my redeemer Jesus Christ for His grace, guidance, and goodness that make researcher able to finish this undergraduate thesis titled, “The Effect of Corporate Governance for Corporate Tax Avoidance on Indonesia Manufacture Sector From 2011 Until 2013”, as partial fulfillment of the requirement to finish accountancy bachelor degree at Airlangga University.

Furthermore, in the completion process of this undergraduate thesis, a lot of supports, assistance, and motivation from peoples surround me. I would sincerely say my deepest gratitude to:

1. Prof. Dr. Muslich Anshori, SE.,Msc., Ak., as the Dean of Faculty of Economics and Business, Universitas Airlangga.
2. Dr. Rudi Purwono, S.E., MSE. as Vice Dean I, Dr. Indrianawati Usman, S.E., M.Sc. as Vice Dean II, Dr. Windijarto, S.E., MBA. as Vice Dean III of Faculty of Economics and Business, Universitas Airlangga.
3. Drs. Agus Widodo Mardijuwono, M.Si., Ak., CMA, CA, as the Head of Department of Accountancy, Faculty of Economic and Business, Universitas Airlangga.
4. Dr. Elia Mustikasari, SE.,M.Si., BKP., BAK., Ak.,CA. as my supervisor, for the invaluable assistance, support, direction, advise, life sharing, and time given in this completion process of undergraduate thesis.
5. All lecturers in Universitas Airlangga, especially my guardian lecturer, Habiburrochman, SE., M.Si., Ak, and my Accounting English Class lecturers:

Mrs. Devi, Mrs. Amalia, Mrs. Alfa, Mrs. Elia, Mrs. Santi, Mr. Wanjuli, Mrs. Debby, Mrs. Wiwiek, Mrs. Ade, Mrs. Erina, Mrs. Sedianingsih, Mrs. Laili, Mr. Khusnul, Mr. Basuki, Mr. Fanani, Mr. Novrys, Mr. Suyunus, Prof. Soegeng, Prof. Tjiptohadi, Prof. Arsono, Mr. Arif, Mr. Agung, Mr. Andri, Mr. Ardianto, Mr. Bambang, Mr. Okta, etc, for their valuable teaching and learning that absolutely sharpening my mind and giving many knowledge.

6. I also want to show my very deep gratitude to my only parent, my mom and my brother.

Finally, all of the experiences I got from my study cannot describe only in a piece of paper, but all of people that support me during my study until the completion of this undergraduate thesis always been carved inside of my heart. Researcher hopes this study can give contribution for development of accounting knowledge. This research is far from being perfect, therefore researcher would be very happy for any constructive comments, critics, and suggestions. God bless you.

Surabaya, August 2015

Researcher