

ABSTRAK

Penelitian ini bertujuan untuk menguji: (1) Pengaruh *corporate governance* terhadap *tax avoidance* (2) Pengaruh konservatisme akuntansi terhadap *tax avoidance*.

Jenis penelitian ini adalah kuantitatif. Sampel penelitian terdiri dari 32 perusahaan manufaktur periode 2012-2014 yang terdaftar di Bursa Efek Indonesia (BEI) dan telah memenuhi kriteria sebagai sampel dengan metode sensus. Teknik analisis yang digunakan adalah analisis regresi data panel melalui program statistik *eviews8*.

Hasil penelitian menunjukkan bahwa : (1) *Corporate governance* yang terdiri dari kepemilikan institusional, prosentase dewan komisaris independen dan komite audit tidak berpengaruh terhadap *tax avoidance*, sedangkan dewan komisaris dan kualitas audit berpengaruh terhadap *tax avoidance* (2) Konservatisme akuntansi berpengaruh signifikan terhadap *tax avoidance*.

Kata kunci : *Corporate governance*, konservatisme akuntansi, *tax avoidance*.



ABSTRACT

The aims of this research are to test: (1) The influence of corporate governance on tax avoidance. (2) The influences of accounting conservatism on tax avoidance.

This type of research is a quantitative research. The sample consist of 32 companies sector manufacture during 2012-2014 period listed in Indonesian Stock Exchange and meet the criteria as a sample using census method. The analysis technique of this research is data panel regression analysis through statistical program evIEWS8.

The result of research show that: (1) Corporate governance consisting of institutional ownership, percentage of independent board of commissioners and the audit committee has no effect on tax avoidance, while the board of commissioners and the audit quality has significant effect on tax avoidance (2) accounting conservatism has a significantly effect on tax avoidance.

Keywords : corporate governance, accounting conservatism, tax avoidance

