

**PENGARUH MEKANISME *CORPORATE GOVERNANCE*,  
UKURAN PERUSAHAAN, *CORPORATE SOCIAL  
RESPONSIBILITY* TERHADAP  
*TAX AVOIDANCE***

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh mekanisme *corporate governance*, ukuran perusahaan, *corporate social responsibility* terhadap *tax avoidance*. Populasi yang digunakan ialah perusahaan *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia selama periode 2012-2014. Berdasarkan metode *purposive sampling*, sampel yang digunakan berjumlah 69 perusahaan. Hipotesis dalam penelitian ini diuji menggunakan analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa dewan komisaris independen dan ukuran perusahaan berpengaruh signifikan terhadap *tax avoidance*, sedangkan kepemilikan institusional, komite audit, kualitas audit, *corporate social responsibility* tidak berpengaruh signifikan terhadap *tax avoidance*.

**Kata kunci:** *Corporate Governance*, kepemilikan institusional, dewan komisaris independen, komite audit, ukuran perusahaan, tanggung jawab sosial, *tax avoidance*

***THE EFFECT OF CORPORATE GOVERNANCE, FIRM SIZE,  
CORPORATE SOCIAL RESPONSIBILITY ON TAX AVOIDANCE***

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***ABSTRACT***

*This research is aimed to determine the effect of corporate governance mechanism, firm size and corporate social responsibility on tax avoidance. The population used was property and real estate companies listed in Indonesia Stock Exchange (BEI) during period 2012-2014. Based on purposive sampling method, the sample amounted to 69 companies. The research hypothesis were tested using multiple linear regression analysis.*

*The results of this research showed that board commissioners, and firm size has significant effect on tax avoidance, while the institutional ownership, auditing committee, auditing quality and corporate social responsibility has no significant effect on tax avoidance.*

***Keywords:*** *Corporate governance, institutional ownership, board commissioners, auditing committee, auditing quality, firm size, corporate social responsibility, tax avoidance*

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