

## **ABSTRACT**

*The research aims to analyze and find out empirical evidence about the effects of corporate governance, audit committee, corporate risk, and profitability on the tax avoidance. Corporate governance was represented and measured by the proportion of independent commissioners, the proportion of audit committee (excluding the independent commissioner), and public accountant firm quality (the Big Four and non-Big Four firms). Samples of this research were manufacture companies listed in Indonesian Stock Exchanges (BEI) during the 2013-2015 period. The samples were drawn by using a purposive sampling method resulting in 41 manufacture companies during the 2013-2015 period and total of 123 cases were found. Hypotheses in this research were tested by a multiple linear regression model. The test results showed that variables of the proportion of independent commissioners, corporate risk, and profitability have significant effects on tax avoidance while variables of the proportion of audit committee and public accountant firm quality have no effect on tax avoidance.*

*Keywords: Tax Avoidance, Corporate Governance, Corporate Risk, Profitability*

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan mendapatkan bukti empiris tentang pengaruh *corporate governance* (tata kelola perusahaan), *corporate risk* (resiko perusahaan), dan profitabilitas terhadap *tax avoidance* (penghindaran pajak). *Corporate governance* pada penelitian ini direpresentasi dan diukur dengan tiga variabel yaitu proporsi dewan komisaris independen, proporsi komite audit, dan kualitas audit (KAP kategori *The Big Four* dan *non-The Big Four*). Sampel pada penelitian adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2013-2015. Sampel diambil dengan menggunakan *purposive sampling method* yang menghasilkan 41 perusahaan manufaktur sebagai sampel selama periode 2013-2015 sehingga diperoleh 123 kasus. Hipotesis diuji dengan menggunakan model regresi linier berganda. Hasil pengujian menunjukkan bahwa variabel proporsi dewan komisaris independen, *corporate risk*, dan profitabilitas memiliki pengaruh yang signifikan terhadap *tax avoidance*, sedangkan variabel proporsi komite audit dan kualitas audit tidak memiliki pengaruh yang signifikan terhadap *tax avoidance*.

Kata kunci: *Tax Avoidance, Corporate Governance, Corporate Risk, Profitabilitas*