INTISARI

Penelitian ini bertujuan untuk menguji pengaruh struktur kepemilikan keluarga, kepemilikan institusional, ukuran dewan komisaris, dan komisaris independen terhadap *tax avoidance. Tax avoidance* diukur dengan *effective tax rate*. Kepemilikan keluarga diukur dengan variabel dummy, persentase kepemilikan institusional, jumlah dewan komisaris, dan persentase komisaris independen.

Sampel penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2008-2012. Teknik pengumpulan data menggunakan metode purposive sampling. Jumlah sampel dalam penelitian ini sebanyak 33 perusahaan. Teknik pengujian hipotesis dilakukan dengan analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa ukuran dewan komisaris berpengaruh terhadap *tax avoidance*. sedangkan kepemilikan keluarga, kepemilikan institusional, dan komisaris independen tidak berpengaruh terhadap tax avoidance.

Kata Kunci: Kepemilikan keluarga, Kepemilikan institusional, Ukuran dewan komisaris, Komisaris independen, dan tax avoidance.

ABSTRACT

This research aims at analyzed the influence of family ownership, institutional ownership, board size, and independent directors towards the tax avoidance. Tax avoidance is measured by effective tax rate. Family ownership is measured by variable dummy, percentage of institutional ownership, number of commissaries, and percentage of independent directors.

The sample of this research is the manufacturing companies listed on the Indonesian Stock Exchange (IDX) year 2008-2012. The sampling technique using purposive sampling method. The samples used in this research were 33 companies. The analysis of this data using multiple linear regression analysis.

The result of this research indicates that board size has an effect on tax avoidance. While family ownership, institutional ownership, and independent commissioner has no effect on tax avoidance.

Keywords: family ownership, institutional ownership, board size, independent directors, and tax avoidance