

ABSTRACT

This study aimed to examine the influence of mechanism corporate governance and size of company to tax avoidance, on manufacturing companies listed in Indonesia Stock Exchange 2012-2014. With institusional ownership and independent directors as variabel of corporate governance. In this study use purposive sampling methode to get saple's. 51 of 151 selected as observation sample's for 4 years (period 2011 until 2014). Data analyzed with multiple regression analysis.

Based on the analysis showed that the institutional owneship and size of company has a significant effect for tax avoidance, while independent commissioner does not has a significant effect for tax avoidance.

Keywords: tax avoidance, corporate governance, an institutional ownership, an independent commissioner, and size of company.