ABSTRACT

This research is motivated by the rise of the phenomenon of tax evasion in Indonesia. This study aimed to analyze the influence of corporate governance and corporate social responsibility disclosure against tax evasion. Tax evasion is a dependent variable in this study. Tax evasion is measured by CETR (cash effective rate). The proportion of independent directors, audit quality, institutional ownership, managerial ownership, leverage, return on assets and social company size is the independent variable in this study. Samples were 19 companies listed on the Indonesian Stock Exchange (BEI) during the years 2013-2015.

Samples were selected using purposive sampling method. Data analysis was performed with the classical assumption and hypothesis testing with multiple linear regression method. The result of this study indicate that the managerial ownership give negatve effect and significant. Meanwhile leverage and size of the company a significant negative effect. This study contributes to the management of the company to be able to evaluate, improve, and improve its performance in the future to continue to comply with tax regulations and implementing good corporate governance.

Key words: good corporate governance, leverage, company size, tax avoidance.