

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Governance* Terhadap yang berupa kepemilikan institusional, proporsi dewan komisaris independen, komite audit dan kualitas audit terhadap *Tax Avoidance* dengan Manajemen Laba sebagai Variabel Intervening Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2014-2016. Teknik sampling yang digunakan adalah *puposive sampling* dan diperoleh sebanyak 41 perusahaan yang digunakan sebagai sampel maka data yang diolah sebanyak 123 data. Hasil penelitian ini membuktikan bahwa *Corporate Governance* yang diproksi dengan Kepemilikan Institusional, Proporsi Dewan Komisaris Independen dan Kualitas audit tidak berpengaruh terhadap Manajemen laba, sedangkan komite audit berpengaruh positif terhadap manajemen laba. Sedangkan regresi dua menemukan bahwa *Corporate Governance* yang diproksi dengan Kepemilikan Institusional, Proporsi Dewan Komisaris Independen dan Manajemen laba tidak berpengaruh terhadap *Tax avoidance*, sedangkan komite audit dan kualitas audit berpengaruh positif terhadap *Tax avoidance*.

**Kata Kunci :** *Corporate Governance*, Manajemen Laba, *Tax Avoidance*.

## **ABSTRACT**

*This study aims to analyze the effect of corporate governance which is proxied by, institutional ownership, the proportion of independent board of commissioners, audit committee and audit quality on tax avoidance with earnings management as an intervening variable. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2014-2016. The sampling technique used was purposive sampling and obtained as many as 41 companies that were used as samples, the data processed was 123 data. The results of this study prove that corporate governance which is proxied by institutional ownership, the proportion of independent board of commissioners and audit quality have no effect on earning management, while committee audit has positive effect on earning management. On second regression found that corporate governance which is proxied by institutional ownership, the proportion of independent of commissioners and earning management have no effect on tax avoidance. While committee audit and audit quality have positive effect on tax avoidance.*

**Keywords:** *Corporate Governance, Earning Management, Tax Avoidance.*