

## ABSTRAK

Penelitian ini bertujuan untuk mendapatkan bukti empiris sejauhmana pengaruh likuiditas, leverage, manajemen laba, dan *corporate governance* terhadap *tax avoidance* diukur menggunakan 3 metode yaitu *Book Tax Difference* ( *BTD\_MP* ), *Effective Tax Rate* ( *ETR* ), dan *Cash Effective Tax Rate* ( *CETR* ). Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia ( *BEI* ) tahun 2009 - 2011. Teknik sampling yang digunakan adalah purposive sampling dan diperoleh sampel sebanyak 82 perusahaan. Sehingga data yang diolah sebanyak 328 dan selanjutnya data dianalisis dengan menggunakan regresi berganda.

Hasil penelitian dengan variabel dependen *BTD\_MP*, menunjukkan bahwa likuiditas, leverage, manajemen laba, komisaris independen berpengaruh terhadap *tax avoidance*, sedangkan komite audit tidak memiliki pengaruh. Sedangkan hasil penelitian dengan variabel dependen *ETR*, menunjukkan bahwa likuiditas, leverage berpengaruh terhadap *tax avoidance*, sedangkan variabel lain tidak memiliki pengaruh. Selanjutnya hasil penelitian dengan variabel dependen *CETR*, menunjukkan bahwa leverage, manajemen laba berpengaruh terhadap *tax avoidance*, sedangkan variabel lain tidak memiliki pengaruh.

## **Abstract**

The aim of this study was to obtain empirical evidence how far the effect of liquidity, leverage, earnings management, and corporate governance of the tax avoidance was measured using three methods: Book Tax Difference (BTD\_MP), Effective Tax Rate (ETR), and Cash Effective Tax Rate (CETR). The population of this research is manufacturing companies listed in Indonesia Stock Exchange (IDX) in 2009 - 2011. The sampling technique used was purposive sampling and obtained a sample of 82 companies. So that the processed data as much as 328 and then the data were analyzed using multiple regression.

The results of the study with BTD\_MP dependent variables, shows that liquidity, leverage, earnings management, independent commissioner effect on tax avoidance, while the audit committee has no effect. While the research results with the dependent variable ETR, indicates that liquidity, leverage effect on tax avoidance, while the other variables have no effect. Further research with CETR dependent variables, shows that leverage, earnings management influence on tax avoidance, while the other variables have no effect.