

ABSTRACT

Endah Yuliarni. *The effect of practice of corporate governance, firm size, Return on Assets (ROA), Audit Quality to Tax Avoidance on property and real estate Industry sub-sector which are listed in Indonesia Stock Exchange in the Period 2012-2015) (Guided by Mrs. Sri Handayani, SE, M. Ak, MM)*

This study aimed to analyze the effect of practice of corporate governance, firm size, Return on Assets (ROA), Audit Quality to Tax Avoidance on property and real estate Industry sub-sector which are listed in Indonesia Stock Exchange in the Period

2012-2015). Practice of corporate governance measured by Disclosure index of corporate governance, firm size measured by sales growth, Return on Assets (ROA) measured by comparing net profit with total assets, audit quality measured by dummy variable if financial statements audited by the big four and financial statements audited by non the big four. While the tax avoidance is measured by cash effective tax rate.

The method used is purposive sampling. The samples used in this study is a 30 property and real estate companies registered in the Jakarta Stock Exchange in the period of 2011-2015 on the total population of 150. This type of data is secondary data obtained from the financial statements and annual reports. Data analysis method used is multiple linear regression analysis.

Hypothesis testing results showed that simultaneous practice of corporate governance, firm size, Return on Assets (ROA), Audit Quality significant effect to Tax Avoidance. But partially, effect of corporate governance and Return on Assets (ROA) have a significant to Tax Avoidance. While firm size and audit quality does not have a significant effect to tax avoidance.

Keywords: *The effect of corporate governance, firm size, Return on Assets (ROA), Audit Quality, Tax Avoidance.*