

## **ABSTRACT**

Tax avoidance is a tax avoidance that is not illegal, namely the act of taking advantage of the opportunities contained in tax regulations to reduce tax liability. This study aims to analyze the influence of corporate governance, leverage, return on assets to tax avoidance in food and beverage manufacturing companies listed on the Indonesia Stock Exchange in 2013-2017. The sampling technique in this study used purposive sampling, so that 65 companies were meet predetermined criteria. In this study corporate governance is proxied by the board of directors, board of commissioners, audit committee, and institutional ownership, leverage is proxied by a debt to equity ratio, and return on assets. For tax avoidance, it uses 2 (two) proxies, namely Cash Effective Tax Rate (CETR) and Effective Tax Rate (ETR). The method of analysis in this study uses binary logistic regression analysis. The results of this study found that the proportion of institutional ownership showed a negative direction and partial effect on tax avoidance, the board of directors showed a negative direction and did not have a partial effect on tax avoidance, the board of directors showed a positive direction and did not have a partial effect on tax avoidance, the audit committee showed negative direction and partial effect on tax avoidance, and return on assets shows a positive direction and partial effect on tax avoidance.

**Keywords:** Corporate governance, Board of Directors, Board of Commissioners, Audit Committee, Institutional Ownership, Leverage, Return On assets, Tax Avoidance, Cash Effective Tax Rate (CETR), Effective Tax Rate (ETR)