

ABSTRACT

YUNITASARI. *Effect of Application of Good Corporate Governance Structure and Quality Audit Of Leverage And Tax Avoidance Study On Food And Beverage Company Listed on the Indonesia Stock Exchange Year 2007-2014. (Guided by Dr. MF Arrozi Adhikara father, SE, M.Si, Akt, CA).*

Taxes is an obligation that is coercive for each taxpayer. In practice there is a difference of interests between taxpayers and the government. These differences of interest that are causing the taxpayer attempted to reduce the amount of tax to be paid. Efforts are called tax avoidance This study aims to determine the effect of good corporate governance and the quality of audits of leverage and tax avoidance. This study design is causality, with the kind of quantitative data using secondary data such as financial statements and annual financial statements. The population in this study is a food and beverage company listed on the Stock Exchange in 2007-2014. Samples were selected by random sampling method in order to obtain 80 samples. This study uses multiple regression analysis and two stage least squares.

Based on the results of hypothesis testing showed that the structure of good corporate governance and audit quality as well as the leverage effect simultaneously against tax avoidance. The proportion of independent directors negatively affect leverage, while the board of directors, the audit committee has no effect on leverage. And audit quality positive influence on tax avoidance, while the proportion of independent directors, the board of directors, audit committee as well as the leverage does not affect the tax avoidance. Leverage in this study did not appear to function as variabel intervening. The findings in this study are significantly affect audit quality with a positive direction in which the companies audited by the Big Four accounting firm will have a high tax expense.

Keywords: *Tax Avoidance, Good Corporate Governance, Audit Quality
And Leverage.*