

ABSTRACT

The aims for this study is to test whether there is an influence between good corporate governance on tax avoidance. The proxy used in determining the tax avoidance is BTD (Book Tax Difference). The population of this sample is all companies listed in Indonesian Stock Exchange in 2016 – 2017. The sample of this research is a manufacturing company listed on Indonesia Stock Exchange in the period 2016 - 2017 of 120 companies.

The method used in this study is observation method on the annual report and financial statements of the company sample. The sample technique used is *purposive sampling*. The hypothesis testing using multiple regression analysis. The result of this study show that the executive character has a positive impact of the tax avoidance partially. Executive compensation, the size of the company, the institutional ownership, the proportion of BOC, the number of audit committees, and the quality of the simultaneous impact on the tax avoidance.

Keywords : *Tax Avoidance, BTD (Book Tax Difference), Good Corporate Governance*