

ABSTRAK

**Yudi Mufti Prawira (15043146/2015). Pengaruh Return On Asset,
Corporate Governace, Ukuran Perusahaan Terhadap Tax
Avoidance**

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This study aims to determine the effect of return on assets, corporate governance, company size to tax avoidance which is an activity or action to reduce the tax burden in ways that do not violate the law but still harm the government. research as many as 45 manufacturing companies for the period 2012-2015. The sample selection is done by purposive sampling and the data used in the form of secondary data obtained from www.idx.com. The results showed that return on assets (X1) had a significant negative effect on tax avoidance (Y), while corporate governance (X2) and firm size (X3) did not affect tax avoidance (Y). For the next researcher is expected to be able to add other variables as well as using company samples from all sector.