PENGARUH UKURAN PERUSAHAAN DAN CORPORATE GOVERNANCE TERHADAP TAX AVOIDANCE
(Survei Pada Perusahaan Manufaktur Sub Sektor Outomotif Yang Terdaftar Di Bursa Efek Indonesia Tahun 2011-2015)

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ABSTRACT

The Government expects taxpayers to pay taxes accordingly actual conditions while the company attempted to pay minimal taxes might be to do tax planning without breaking the rules. Demands for the company doing the tax planning should be supervised makes the establishment of Corporate Governance. This study aims to test empirically the influence of size of the company and the implementation of Good Corporate Governance (GCG) against tax avoidance. This research was conducted on the company manufacturing sub sector of the outomotif registered in BEI 2011-2015 period.

This research data is the annual report. Variable used is the size of the company and the number of independent Commissioners, Board of Directors, the number of institutional ownership in the GCG as the independent variable and the dependent variable as a tax avoidance. This research sample 8 sub sector automotive manufacturing company with each 5 years financial statements so that totaled 40 financial reports. The technique of sampling using purposive sampling. Testing data using multiple linear regression analysis.

The test results indicate the size of the company partially significant effect against Tax Avoidance, there are relationships that are negative and are begipula with the test results in partial towards Corporate Governance effect significantly to Tax Avoidance, there are relationships that were and are negative.

Keywords: Company Size, Good Corporate Governance, Tax Avoidance

I. INTRODUCTION
1.1 background to the study

The composition of the country and the share of tax receipts in the STATE BUDGET in Indonesia reached more than 70% causes a very crucial tax revenues for the State revenue. But there is nothing State income realization of continuous decline from the year 2011. Indonesia experienced its peak State income shortfall by the year 2015. In that year the State revenue reached only 85.61% from Rp 1,761.6 trillion target. (www.kemenkeu.go.id)

According to the Directorate of Thoroughly as Yoga Hestu P2 Publicist 2016 States that tax revenues are dominated by tax revenue from companies including manufacturers such as Uniliver, Astra Group, Semen Gresik which is the largest purveyor of tax year 2015. Indonesia stock exchange (BEI) also dominated by manufacturing companies thus contributing in tax revenue.

In the explanation of the law on general provisions and Taxation Procedures (UU KUP) has stated that the tax is one of the means and the right of each taxpayer to participate in organizing the State and development. However for business taxes are considered as burden of investment. Therefore, it is reasonable when the companies/employers trying to avoid the tax burden by doing an effective tax planning. One of the tax evasion committed taxpayer is tax avoidance, that is legally tax evasion efforts which do not violate the rules of taxation that do taxpayers by way of trying to reduce the amount of tax terutangnya by finding the weakness of Regulation (Hutagol in Kristiana Goddess,2014).

Understanding Tax Avoidance, according to Harry Graham (in Siti Rahayu,2010 Gifts: 147), namely tax evasion (Tax Avoidance) is the same effort that does not violate the provisions of the regulations. Then, according to Robert h. Anderson (in Siti Rahayu, 2010:147 the gift) Tax Avoidance that is understanding how to reduce taxes that are still within the limits of the provisions of the regulations and be justified mainly through tax planning.

Research conducted by (Pratik and Sukartha, 2014) confirmed that the size of the company a positive effect against tax evasion. Other studies conducted by (Nugroho, 2011), (Adelina, 2012), (Fatharani, 2012), and (Calvin, 2015) found that the size of the company's positive effect on tax avoidance.

Based on prapenelitian which the author did find tax evasion on 8 companies include PT Astra International Tbk, PT Astra Otoparts Tbk., PT Goodyear Indonesia Tbk, PT. A happy Perfect Tbk, PT. Multristrada Direction Means Tbk, PT. Indospring Tbk, and PT Indo Kordsa Tbk.

1.2 problem identification

Based on the background which has been described, then identified the problem as follows:

1. There are still companies with large size trying to avoid taxes that do not comply with the legislation.
2. There are still companies that have yet to implement good corporate governance so as to try to avoid tax illegally.

1.3 outline of the Problem

In this study the authors formulated the issue as follows:

1. How big is the influence of the size of the company against tax avoidance in the automotive sector sub manufacturing company listed in BEI 2011-2015 year.
2. How big is the influence of Corporate Governance against tax avoidance in the automotive sector sub manufacturing company listed in BEI 2011-2015 year.

1.4 purpose and research purposes

1.4.1 Research

The purpose of this research was to obtain data and information regarding the company's Size and influence Corporate Governance against tax avoidance in the automotive sector sub manufacturing company listed in BEI 2011-2015 year.

1.4.2 research objectives

The following research objectives that can be the author mentioned above:

1. Analyze how big the influence of size of the company against tax avoidance in the automotive sector sub manufacturing company listed in BEI 2011-2015 year.
2. Analyze how big the influence of Corporate Governance against tax avoidance in the automotive sector sub manufacturing company listed in BEI 2011-2015 year.

1.5 Usability Research

1.5.1 the practical Usability

The usefulness of this study explain about the benefits and advantages to be gained from the results of research, and for the parties that will be retrieved the data and the information from the results of this research, is expected to provide new insight and knowledge. The usefulness of this research for solving the problems that exist today. Especially for writers and is generally for those who read the results of research.

1.5.2 Academic Uses

This research is expected to help authors in knowing the theory and knowledge of tax evasion (tax avoidace). As for the expected from the research is able to provide knowledge and

information or references as well as to strengthen the theory that is necessary in further research in the same field.

II. LITERATURE REVIEW, a FRAMEWORK of THOUGHT and HYPOTHESIS

2.1 literature review

2.1.1 size enterprise

2.1.1.1 the sense of size of Company

The size of the company is a benchmark for an enterprise to determine the capacity of the company, including whether big or small. The size of the company can be measured by looking at the overall total assets owned by the company according to (Werner r. Burhani, 2013:215). The size of the company is the value that big shows his little company, company size is usually measured using the total sales, total assets, and market capitalization. The greater the value of the total sales, total assets, and thus the larger the market capitalization also the size of the company. (Sudarmadji and Sularto, 2007).

2.1.1.2 the classification of size of Company

Understanding of micro enterprises, small businesses, medium businesses, and great effort, according to law No. 20 Year 2008 Section 1 (one) are as follows:

1. Micro business is people's productive individuals and/or entities who meet the requirements of individual business micro enterprises as provided for in this Act.
2. Small Business is the economic productive effort that stands on its own, which is done by the individual or business entity that is not a subsidiary or branch is not owned, dikuasi, or be a part of either directly or indirectly from medium or large businesses that meet the kritera small business referred to in this Act.
3. the intermediate Business of business is prolific in its own economy, which is done by the individual or business entity that is not a subsidiary or branch of the company which is owned, controlled, or become a part of either directly or indirectly with a small business or a big business with the amount of net worth or annual sales results as set forth in this Act.
4. great Efforts are productive economic efforts made by business entities to the amount of net worth or annual sales results greater than medium-sized businesses, which include the national State-owned businesses or private, joint venture, and foreign businesses that perform economic activities in Indonesia.

2.1.2 Corporate Governance

Corporate Governance is a study that examines the relationship of Directors, managers, employees, shareholders, customers, creditors and suppliers to the company and the relationship between the Coulomb (Irawan, 2012:58).

The principles of Corporate Governance

1. Transparency (Tranparency)
2. Fairness (Fairness)
3. Accountability (Accountability)
4. Corporate responsibility (Responsibility)

Indicators Of Corporate Governance

Indicators of corporate governanceialah the supervision of the Board of Commissioners idnpenden, institutional holdings, and the Board of Directors (Sutedi, 2012:2-8).

1. The Board of Commissioners are independent
2. The Board of Directors
3. Institutional Ownership
4.

2.1.3 Tax Avoidance

2.1.3.1 the notion of tax evasion (Tax Avoidance)

Understanding Tax AvoidancePengertian Tax Avoidancemenurut Harry Graham (in Siti Rahayu, the gift of 2010:147) as tax evasion (Tax Avoidance) is the same effort that does not

violate the provisions of the regulations. Understanding Tax Avoidance, according to Robert h. Anderson (in Siti Rahayu, the gift of 2010:147), namely how to reduce taxes that are still within the limits of the provisions of the regulations and be justified mainly through tax planning. Understanding Tax Avoidance, according to James SR AR Barr NA Prest (Siti Rahayu, the gift of 2010:147) as the manipulation of earnings that are still legally in accordance with the provisions of the regulations to minimize the amount of tax owed.

2.1.3.2 Indicators of tax evasion

As for that being an indicator of tax evasion according to Arnold and McIntyre (2002:87) is done by 3 ways:

1. Refrain
   Is the refrain that is tax payers do not do something that can be taxed.
2. Move the location
   To move the location of the business or domicile of location taxes rates high to low taxes rates location.
3. Avoidance of taxes Legally
   The Act in a manner such that the acts performed are not taxable. Usually done by utilizing the emptiness or lack of clarity of the legislation.

2.2 framework for Thinking

2.2.1 Influence the size of the company against tax avoidance

Arising h. Simanjuntak (2012:57) States that large companies are able to minimize the avoidance of taxes. Indriani (Rachmawati and Triatmoko, 2007) States the company with large size will be more stable and better able to make a profit and pay their obligations than companies with total assets is small. Siegfried (in Richardson and Lanis, 2007) States that the larger companies then will the lower the ETR, this is because the big companies are better able to use its own resources to make a good tax planning (political power theory). Research conducted by (Pratik and Sukartha, 2014) confirmed that the size of the company's significant effect against tax evasion.

2.2.2 Influence Corporate Governance against Tax Avoidance

According to Friese, links and Mayer, 2006 (in Sik Asik and Kurniasih, 2012) tax evasion was dependent on the dynamics of corporate governacedalam company. Research done (Nuralifmida, 2012) mengemukan that influence the presentation of Board of Commissioners are independent in a company is one of the form mechanism of the enhancement of corporate governance.

2.3 the hypothesis

Based on the framework of thought developed it can be formulated the hypothesis in this study as follows:

H1: the size of the company's influential signifikanterhadap Tax Avoidance
H2: Corporate Governanceberpengaruh signifikanterhadap Tax Avoidance

III. RESEARCH METHODS

3.1 research methods

In this study, the authors use their descriptive and verifikatif methods are used to find out the company's size and influence corporate governance against tax avoidance as well as testing the theory by testing a hypothesis of what is accepted or rejected.

3.2 Operasionalisasi Variables

Understanding the operational variables according to Sugiyono (2013:58) is everything that shaped what are defined by the researchers to be studied so that the retrieved information about it, then pulled his conclusion. Andi Supangat (2010:9) describes the operasionalisasi variable operasionalisasi variable is identifying variables, there are how many of the variables

used in the study was planned, using the scale of anything in any separation from and including do variable which will serve as a free variable and variables which serve as a free variable, if used for more than one variable in sisipengamatannya.

In this research the research variables are as follows:

1. Independent variable
   According to Sugiyono (2013:24) stated that the independent variable is the variable/non-affecting or being the cause of change in the dependent variable or incidence (tied). Free variables in this study is the size of the company as a variable (X 1) and Corporate Governance as a variable (X 2).
2. The dependent Variable
   According to Sugiyono (2013:24) stated that the dependent Variable is the variable that is Bound/affected or which become due, because of the free variables. Bound variables in this study is Tax Avoidance that is as variable (Y)

3.3 Data sources and Data collection Techniques

The data used are secondary data i.e. author data is obtained indirectly, this means that the data in the form of a second data that have been processed further and data presented by other parties. The source of the data used in this research is secondary data in the form of annual report/annual report manufacturing companies listed on the Indonesia stock exchange.
Data collection techniques used in this research are:

1. Research field (Field Research)
2. Research Libraries (Liberary Research)

3.4 the sample population, as well as time and place of research

3.4.1 Population

According to Husein Umar (2013:77) stated that the population of the region is defined as a generalization of the object or subject of a particular mempunyaikarakter and have an equal chance to be selected to become a member of the sample. According to Andi Supangat (2013:3) stated that a population that is a set of objects that will be used as research material (penelahan) with the same characteristics. Then Sugiyono (2013:15) explains that the population not only people, but also objects and objects in other realms.

3.4.2 Withdrawal Sample

According to Sugiyono (2013:118) suggests that the sample is part of the number and characteristics of which are owned by the population. According to Husein Umar (2013:77) States that a sample is a small part of a population. Then according to the Andi Supangat (2013:27) stated that the sample is part of a population that is taken or is determined based on the characteristics and specific techniques.

The author samples taken in this study is the annual financial reports of the listed manufacturing companies in BEI from years of 2011-2015 with the following criteria:

1. Companies that publish annual repport/annual report on the 2011-2015 period i.e. 5 years in a row during the research period.
2. The existence of the phenomenon associated with the variables examined the financial padalaporan.

3.5 Data Collection Methods

a classic Assumption Test

Danang Sunyoto (2013:87) describes a classic assumption test to obtain a more accurate result in the multiple regression analysis is then performed a classic assumption test so that the results obtained regression equation is which has the nature of the Best Linear Unbiased Estimator (BLUE). Some classical regression assumptions that must be met first before using

multiple regression analysis (Multiple Linear Regression) as a tool to analyse the influence of the variables examined.

This is a classic assumption test stages according to Danang Sunyoto (2013:87-98):

1. Test for Normality
   Test data used to test the normality of variables (X) and (Y) variable in the regression equation generated. A normal or Gaussian, Gaussian, not normal. The regression equation is said to be good if it has free variables and bound variables are data a normal approach or normal Gaussian altogether. Classical assumptions of normality test by means of statistics.
2. Test Heteroskedastisitas
   In the multiple regression equations need to be also tested about whether or not a variant of the residual of the observation that one with another observation. If residualnya has the same variant called Homoskedastisitas occurs and if not the same or different variants referred to occurred heteroskedastisitas.
3. Test for Multicollinearity
   This kind of classic assumption test applied to multiple linear regression analysis which consists of two or more free variables or independent variables which will be measured keeratan non antarvariabel relations through the correlation coefficient magnitudes (r). It is said to occur if the correlation coefficient is multicollinearity, antarvariabel non greater than 0.60. It is said is not the case if the correlation coefficient is multicollinearity free antarvariabel less than or equal to 0.60.
4. Test Autocorrelation
   The regression equation is that do not have the problem of autocorrelation, in case of the equation then becomes the autocorrelation is not good or not worth used predictions. The problem of autocorrelation arises if there is a new correlation between errors linearly bullies period t (be) with error bullies period t-1 (earlier).

One size in determining whether or not there is a problem with autocorrelation test Durbin-Watson (DW) with the following conditions:
-positive autocorrelation Occurred, if the value is below-2 DW (DW <-2)
-does not happen, if the value of the DW autocorrelation between-2 and + 2 or-2 DW < + 2 <
-negative autocorrelation Occurred, if the value is above + 2 DW or DW > + 2

3.6 Data testing methods
3.6.1 the draft Analysis

UMI Narimawati (2010:41) defines the design of the analysis is the analysis of the design is the process of finding and compiling systematic data have been obtained from the results of the observation field, and documentation by way of organizing the data into categories, lays out into units, doing the synthesis, compiling into a pattern, choose which is more important and that will be studied and made a conclusion so easily understood by myself or others. Analysis the researchers use data

A. Multiple Linear regression analysis.
   The regression Line definition according to the Andi Supangat (2010:352) is a regression line (regression line/line of the best fit/estimating line) is a line drawn between the dots (scatter diagram) such that it can be used to estimate the magnitude of the variable one based on other variables, and can also be used to find out the range of korelasinya (positive or negative).

   Sugiyono (2012:261) explained that the form of multiple linear regression equation of this is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Sumber: Sugiyono (2012:261)

Description:
Y = Tax Avoidance
X 1 = The Size Of The Company
X 2 = Corporate Governance
α = Constants Intersep
the regression Coefficient β1 = variable size enterprise
β2 = variable regression coefficients of corporate governance
ε = Level error (the error term)

B. AnalisisKoefisien Correlation

Andi Supangat (2010:339) explains that the coefficient of correlation is the level of relationships between two or more variables. Next Narimawati Umi (2010:49) explains that the correlation test is used to find out whether or not a strong relationship between variables X and Y of the correlation coefficients Analysis. used IE as follows:

1. Partial Correlation Analysis

   Partial correlations were used in this research is to know the relationship of each of the variabelukuran company and corporate governance against tax avoidance. According to Jonathan Sarwono (2011:89) the partial correlation formula that is as follows:

$$rx_1y = \frac{rx_1y - rx_2yrx_1x_2}{\sqrt{[1 - rx_2y^2][1 - rx_1x_2^2]}}$$

$$rx_2y = \frac{rx_2y - rx_1yrx_1x_2}{\sqrt{[1 - rx_1y^2][1 - rx_1x_2^2]}}$$

Sumber: Jonathan Sarwono (2011:89)

Description:
r = Correlation Coefficient
x = Free Variable (independent)
y = Variable (the dependent)

C. Multiple Correlation Analysis

According to Andi Supangat (2010:340) multiple correlation analysis can measure levels of relationship that happens between two or more variables. Multiple correlation analysis used in this study is to measure the strong weak relationships between corporate governance and company variabelukuran against tax avoidance. The formula of multiple correlation is:

$$RY.X_1X_2 = \frac{b_1\Sigma X_1Y + b_2X_2Y}{\Sigma Y^2}$$

Sumber: Husein Umar (2011:233)

Description:
Multiple Correlation Coefficient r =
X 1 = the size of the company
X 2 = Corporate governance
Y = Tax avoidance

D. analysis of the coefficient of Determination

According to Umi Narimawati (2010:50) koefisiensi analysis of determination (KD) is used to see how large the independent variable (X) variables to the dependent (Y) that is expressed in percentage. The magnitude of the coefficient of determination is calculated using the following formula:

$$Kd = r^2 \times 100\%$$

Sumber: Umi Narimawati (2010:50)

Description:
Kd = Coefficient Of Determination
the correlation Coefficient R2 =

3.6.2 methods of hypothesis testing

The hypothesis that will be used in this research is concerned with whether there is correlation and the influence of the independent variables X 1 and X 2 are significantly towards the dependent variable (Y). According to Sugiyono (2012:159) tested the hypotheses can be formulated as follows:

1. Partial Test

   To test whether there is a significant influence of the free variables (X) against variable (Y), further testing is performed by using statistical tests t as follows:

a. t-test Formula used is:

   The results compare with the table of non-degree t to n-k-1 with 5% significance level.

b. Hypothesis

   H01; ρ = 0, the size of the company do not affect significantly to tax avoidance.
   H11; ρ ≠ 0, size perusahaanberpengaruh terhadaptax significant avoidance.
   H02; ρ = 0, Corporate governance no effect significant avoidance terhadaptax.
   H12; ρ ≠ 0, influential Corporate governance terhadaptax significant avoidance.

c. determine the level of significance.

   Determined with 5% of the non-degree (dk) = (n-k-1), to determine the ttabel as the boundary region of acceptance and rejection of the hypothesis. Significant rate used was 0.05 or 5% because it judged sufficient to represent the relationship of the variables examined is the level of significance that is commonly used in a research.

d. determine the conclusion based on a comparison of t-countdown with the t-table. H0 is rejected if t-t-table < count (α = 0.05).

   Testing: if withdrawal criteria using the level of confusion (α = 0.01) for tested two parties, then acceptance or rejection criteria i.e. hypothesis as follows:

   - If t-female ≥ t-table then H0 area denial, mean Ha accepted meaning between free and bound variables variable has to do.
   - If t-count ≤ t-table then there's large room, reception, H0 means Ha denied that means between free and bound variables are variables have nothing to do.

IV. RESULTS of the RESEARCH and the DISCUSSION

4.1 research results

4.1.1 Descriptive analysis results

4.1.1.1 analysis of Descriptive size of company (X 1)

Size large small companies describe the company. Big nothingness of that effort is reviewed from the field effort is run. Determination of large scale small enterprises viewed from the magnitude of the value equity, the value of sales or the value of assets (Arwana, 2008:313). The size of the Companies in the study

4.1.1.2 analysis of DeskriptifCorporate Governance (X 2)

Good corporate governance is a process and structure used by company organs syang (Shareholders/owners of capital, Commissioner/Board of Trustees, and the Board of Directors) in order to increase the success of the venture and corporate accountability in order to remain attentive to the interests of other stakeholders, based on the legislation and ethical values (Sutedi, 2012:1).

4.1.1.3 the descriptive analysis of Tax Avoidance (Y)

According to Harry Graham (in Siti Rahayu, 2010:147 the gift) tax evasion (Tax Avoidance) is the same effort that does not violate the provisions of the regulations.

$$ETR = \frac{TaxExpense}{PreTaxIncome}$$

Sumber: Rist dan Pizzica (2015:54)

Description:
ETR (Effective Tax Rate): the effective tax rate
Tax Expense: Tax Burden
Pre Tax Income: Income Before Profit

4.1.1 Verifikatif analysis results

4.1.2.1 Classic Assumption test results

Prior to hypothesis testing using multiple linear regression analysis, there are some assumptions that must be fulfilled in order for the conclusion of such a regression is not bias, including a test of normality, test multikolinieritas test heteroskedastisitas and autocorrelation test. To strengthen the results of regression obtained classical assumptions of regression testing is performed, in which the results obtained are as follows:

1. The results of the testing of Normality
   The assumption of normality is a very important requirements on testing its meaningfulness (significance) regression coefficient regression models, if not Gaussian then the conclusion of the test t still dubious, because the test statistic t in regression analysis derived from the normal distribution. Testing normality in this study using the Kolmogorov-Smirnov test. If
2. The results of the testing of Multicollinearity
   Multikolinieritas means the existence of a strong link between some or all of the free variables in the regression model. If there is Multikolinieritas then the coefficient of regression is not necessarily his fault, the levels become very large and usually marked by the determination coefficient values are very large but partial regression coefficients on testing, there is no or very little if there was once a significant regression coefficients.
3. Heteroskedastisitas test results
   This testing is done with the aim to find out whether in a regression model of the residual variance inequality occurred one other observation to observation. Good regression models should be independent of the issue of heteroskedastisitas.
4. Test results of Autocorrelation
   Autocorrelation test aimed at testing whether in linear regression models there is a correlation between the error of a bully in the period t of a bully with an error in the period t-1 (earlier).

4.1.2.2 Multiple Linear Regression analysis results

Multiple regression analysis was used to test the influence of the independent variable that is the size of the company and Corporate Governance against Tax Avoidance. Mathematical model of the relationship between two variables is the multiple regression equation as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2$$

Sumber: Sugiyono (2012:261)

4.1.2.3 Company Size Influence Against Tax Avoidance in the Automotive Sector Sub manufacturing companies listed on the Indonesia stock exchange period in 2011-2015

To identify the influence of variable size enterprise against Tax Avoidance, then performed a test of koreasi analysis, test analysis, determination of partial hypothesis and test (test t).

1) correlation of the size of the company Against Tax Avoidance
   To know keeratan hubunganantara size enterprise against Tax
2) Avoidance is used analisiskorelasi pearson.
   Determination of coefficient of Size 2) PerusahaanTerhadap Tax Avoidance

To know how the size of the company Against Tax Avoidance can be seen through the coefficient of Determination. The magnitude of the coefficient of determination is calculated using the following formula:

$$Kd = r^2 \times 100\%$$

(Umi Narimawati, 2010:50)

Description:
Kd = Coefficient Of Determination
R2 = KoefisienKorelasi

4.1.2.4 Influence Corporate Governance Against Tax Avoidance in the Automotive Sector Sub manufacturing companies listed on the Indonesia stock exchange period in 2011-2015

To know the existence of the variable influences Corporate Governance against Tax Avoidance, then performed a test of koreasi analysis, test analysis, determination of partial hypothesis and test (test t)

1) correlation of Corporate Governance Against Tax Avoidance
   To know the keeratan of the relationship between Corporate Governance against Tax Avoidance used analysis of the correlation of Pearson.
2) Determination of Coefficient 2) Corporate Governance Against Tax Avoidance
   The magnitude of the coefficient of determination is calculated using the following formula:

$$Kd = r^2 \times 100\%$$

(Umi Narimawati, 2010:50)

Description:
Kd = Coefficient Of Determination
the correlation Coefficient R2 =

4.2 Discussion

Company Size Influence Analysis 4.2.1 Against Tax Avoidance in the Automotive Sector Sub manufacturing companies listed on the Indonesia stock exchange Years 2011-2015

Size of Perusahaanyang is measured through the LnTotal Assets in the Automotive Sector Sub manufacturing company listed in Indonesia stock exchange period in 2011-2015 tend to undergo fluctuations. Overall Size Perusahaanpada Sub Sector Automotive manufacturing

companies listed on the Indonesia stock exchange tend to increase each year, only a decrease in the year 2015 caused by the decrease in the total number of the company's assets from the previous year. As for the results of the research telahdilakukan obtained the value of the correlation between the size of the company with Tax Avoidance when Corporate Governance have not changed is of 0.432, meaning that the size of the firm have relationships are with Tax Avoidance. This is apparent from the correlation values between 0.40 to 0.599 who belongs in the category of being. The relationship is negative meaning, every increase in the size of the company it will reduce Tax Avoidance and likewise vice-versa.

A large percentage of the later influence of the size of the company against Tax Avoidance that is of 18.66%. Judging from the results, then the influence of the size of the company against Tax Avoidance is less dominant. This means that there is another factor of 81.34% which can affect Tax Avoidance such as Executive compensation, managerial ownership, profitability ratios, earnings management and others.

The results of this research also explains that influential Company Size significantly to Tax Avoidance. This is in accordance with the results of research conducted by Richardson and Lanis (2007) which stated that the size of the company's significant effect against Tax Avoidance.

4.2.2 Analysis of influence of Corporate Governance Against Tax Avoidance in the Automotive Sector Sub manufacturing companies listed on the Indonesia stock exchange Years 2011-2015

Corporate Governance as measured through the number of Directors, Commissioners, and Institutional Ownership in the Automotive Sector Sub manufacturing companies listed on the Indonesia stock exchange in 2011-2015 experience fluctuations in each year. The high number of Directors, Commissioners, Institutional Ownership and may indicate that the company has good Corporate Governance. As for the fluctuation in the number of Directors and Commissioners because the company underwent restructuring at both the organizational arrangement of the Board of directors or Commissioners.

Then a big percentage of the influence of Corporate Governance against Tax Avoidance that is of 17.38%. Judging from the results, then the influence of Corporate Governance against Tax Avoidance is less dominant. This means that there is another factor of 82.62% which can affect Tax Avoidance such as Executive compensation, managerial ownership, profitability ratios, earnings management and others.

The results of this research also tells us that Corporate Governance effect significantly to Tax Avoidance. This is in accordance with the results of the research conducted by Cahyoo and Andini (2016), as well as Sheila and Aria (2012) stating that Corporate Governance effect significantly to Tax Avoidance.

V. CONCLUSIONS and SUGGESTIONS

5.1. Conclusion

Based on the results of research and discussion about the size of a company and Corporate Governance against Tax Avoidance, then at the end of the study, the authors draw conclusions as follows:

1. Size of the influential Companies significantly to Tax Avoidance. There are Relations which are being and have a negative meaning, every increase in the size of the company it will reduce Tax Avoidance and likewise vice-versa.
2. Corporate Governance effect significantly to Tax Avoidance. There are relations which are being and have a negative meaning, any increase in Corporate Governance it will reduce Tax Avoidance and so any otherwise. The high number of Directors, Commissioners, Institutional Ownership and may indicate that the company has good Corporate Governance.

5.2. Any suggestions

Conclusion based on the above, the authors provide some suggestions as follows:

5.2.1. Practical advice

1. For the company
   For companies Manufacturing Sub Sector Automotive listed in Indonesia stock exchange especially for the management of the company in order to further enhance the supervision and internal control related management asset companies such as increasing sales or decrease expenses so that the size of Companies can be increased and the company can minimize acts of tax evasion.
2. For investors
   For investors who are or will be investing in the Automotive Sector Sub manufacturing companies listed on the Indonesia stock exchange, expected more careful in analyzing the company's fundamentals and analyze the company's performance. Investors need to take into consideration the size of companies and the Corporate Governance of the company so as not wrong in investing capital into companies that could potentially do not generate optimal profit.

5.2.2. The academic Advice

1. for the development of Science
   The results of this study are expected to provide knowledge of the latest information as well as add to the development of the science of financial accounting in particular regarding the influence of the size of the company and Corporate Governance against Tax Avoidance.
2. For PenelitiLain
   It is expected the next researcher can examine the size of the company and the Corporate Governance standards of measurement are different from penelitianini, and is expected to examine the variables other than the size of the company and Corporate Governance, because there is another factors can affect the Tax Avoidance. In addition, the authors suggest to add a year period examined and add other objects in order to strengthen the research results.

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II. LAMPIRAN

Tabel 3.1

Operasional Variabel

Variabel	Konsep	Indikator	Skala
Ukuran Perusahaan (X1)	Penentuan skala besar kecilnya perusahaan dilihat dari besarnya nilai equity, nilai penjualan atau nilai aktiva (Riyanto, 2008: 313)	Ukuran Perusahaan **=** (Total *Assets*) Eugene F. Brigham dan Joel F. Houston (2011: 117-119)	Rasio
Corporate Governance (X2)	"*corporate governance* merupakan suatu proses dan strukturyang digunakan oleh organ perusahaan dengan indikator pengawasan dari komisaris independen, kepemilikan institusional, dan dewan direksi" (Sutedi, 2012:1-8)	Dewan komisaris **=** ∑ anggota dewan Inpenden komisaris (Sam'ani, 2005) Dewan direksi **=** ∑ anggota dewan direksi (Subhan, 2011) Kepemilikan isntitusional **=** jumlah saham institusi **/**saham beredar **x**100% (Gideon, 2005)	Rasio
Tax Avoidance (Y)	Penghindaran Pajak (*Tax Avoidance*) merupakan usaha yang sama yang tidak melanggar ketentuan peraturan perundang-undangan perpajakan. (Harry Graham dalam Siti Kurnia Rahayu, 2010:147)	ETR = *tax expense/ pre tax income* (Rist dan Pizzica 2015:54)	Rasio

Tabel 3.5
Pedoman untuk memberikan Interpretasi Koefisien Korelasi

Interval Koefisien	Tingkat Hubungan
0,00 – 0,199	Sangatrendah
0,20 – 0,399	Rendah
0,40 – 0,599	Sedang
0,60 – 0,799	Kuat
0,80 – 1,000	SangatKuat

(Sumber: Sugiyono, 2012:184)

Tabel 4.7

Hasil Uji Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.72515168
Most Extreme Differences	Absolute	.132
	Positive	.132
	Negative	-.120
Kolmogorov-Smirnov Z		.833
Asymp. Sig. (2-tailed)		.492

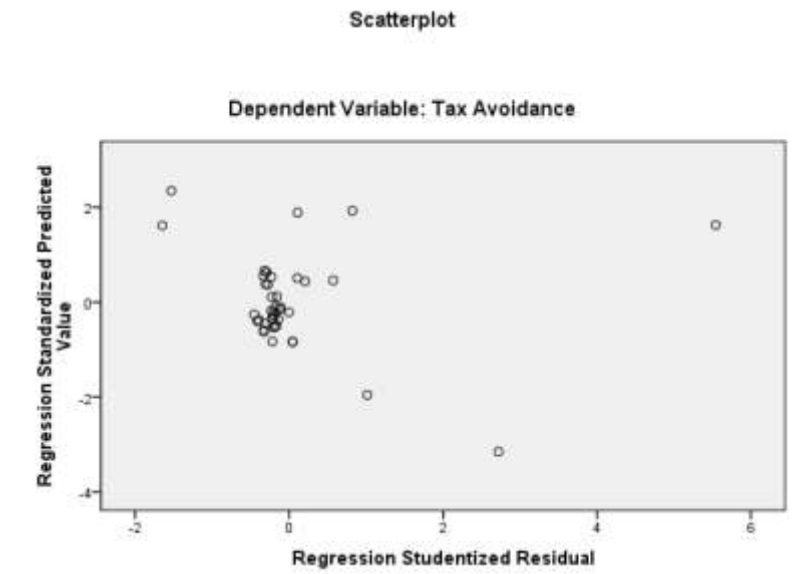
a. Test distribution is Normal.

Tabel 4.8
Hasil Pengujian Asumsi Multikolinieritas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Ukuran Perusahaan	.681	1.522
	Corporate Governance	.681	1.522

a. Dependent Variable: Tax Avoidance



Gambar 4.5
Grafik Scatterplot

Tabel 4.9
Hasil Pengujian Asumsi Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.502[a]	.252	.211	.40364465	1.958

a. Predictors: (Constant), Corporate Governance, Ukuran Perusahaan

b. Dependent Variable: Tax Avoidance

Tabel 4.10
Hasil Analisis Regresi Linier Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.441	.238		-3.848	.003
	Ukuran Perusahaan	-1.597E-5	.000	-.408	-2.687	.030
	Corporate Governance	-.078	.048	-.392	-2.623	.023

a. Dependent Variable: TaxAvoidance

Tabel 4.12
Hasil Uji Hipotesis Parsial Pengaruh Ukuran Perusahaan Terhadap*Tax Avoidance*
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.441	.238		-3.848	.003
	Ukuran Perusahaan	-1.597E-5	.000	-.408	-2.687	.030
	Corporate Governance	-.078	.048	-.392	-2.623	.023

a. Dependent Variable: TaxAvoidance

Tabel 4.13
Hasil Korelasi Pearson*Corporate Governance*
dengan *Tax Avoidance*

Correlations

		Corporate Governance	Tax Avoidance
Corporate Governance	Pearson Correlation	1	-.417**
	Sig. (2-tailed)		.000
	N	40	40
Tax Avoidance	Pearson Correlation	-.417**	1
	Sig. (2-tailed)	.000	
	N	40	40

**. Correlation is significant at the 0.01 level (2-tailed).

Tabel 4.14
Hasil Uji Hipotesis Parsial Pengaruh *Corporate Governance*
Terhadap*Tax Avoidance*
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.441	.238		-3.848	.003
	Ukuran Perusahaan	-1.597E-5	.000	-.408	-2.687	.030
	Corporate Governance	-.078	.048	-.392	-2.623	.023

a. Dependent Variable: TaxAvoidance