

## ABSTRACT

*From the side of the company, tax is one of the factors decrease revenue or income, while the purpose of company is to maximize the value of the company with how to obtain maximum profit. The difference leads to the importance of minimizing the efforts of tax also called tax avoidance. Tax avoidance was an attempt by the taxpayer in order to minimize the tax burden to a minimum by not violating the law.*

*This research aims to analyze and test the influence of audit quality, corporate social responsibility, and company size compensation against tax avoidance on manufacturing companies food and beverage listed in Indonesia Stock Exchange (BEI) year 2011-2015.*

*The population in this research is a company manufacturing food and beverage listed in Indonesia Stock Exchange (BEI) year 2011-2015. The sampling techniques used namely purposive sampling and obtained 10 manufacturing companies food and beverage with the period of observation for 5 (five) years so we can get 50 units of samples in this research. Data analysis methods in this research is a panel data regression analysis.*

*Based on the results of this research, it showed a combination of audit quality, corporate social responsibility, and company size can explain or influence the dependent variable tax avoidance 75,16%, while the remaining 24,84% influenced by other variables outside the research that is not included in this model.*

*The results of the study showed that the audit quality, corporate social responsibility, and company size compensation simultaneously affect a significant tax avoidance. Partially, audit quality and corporate social responsibility negative effect a significant tax avoidance, while company size compensation does not affect a significant tax avoidance.*

**Keyword :** *Audit Quality, Corporate Social Responsibility, Company Size, Tax Avoidance*