

ABSTRAK

Penelitian ini bertujuan untuk meneliti secara empiris mengenai pengaruh Konservatisme akuntansi dan mekanisme *corporate governance* terhadap penghindaran pajak pada perusahaan perkebunan yang terdaftar di Bursa Efek Indonesia tahun 2014-2018. Teknik sampling menggunakan pendekatan *Purposive Sampling* untuk mengetahui pengaruh konservatisme akuntansi, kepemilikan institusional, kepemilikan manajerial, kualitas audit, komite audit dan dewan komisaris independen terhadap penghindaran pajak. Penelitian dilakukan dengan metode studi kepustakaan (*Library research*) dan dokumenter. Teknik analisis yang dipakai dalam penelitian ini adalah uji hipotesis (uji t), uji regresi linier sederhana, uji koefisien korelasi dan koefisien determinasi.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa dewan komisaris independen dan komite audit secara parsial berpengaruh signifikan terhadap penghindaran pajak. Sedangkan konservatisme akuntansi, kepemilikan manajerial, kepemilikan institusional dan kualitas audit tidak berpengaruh signifikan terhadap penghindaran pajak. Dengan kontribusi pengaruh dewan komisaris independen 17,1%, komite audit 8,9% konservatisme akuntansi 0,05%, kepemilikan institusional 1,6%, kepemilikan manajerial 2,6%, kualitas audit 0,1%.

Kata kunci: Konservatisme Akuntansi, Mekanisme *Corporate Governance* Kepemilikan Institusional, Kepemilikan Manajerial, Dewan Independen, Kualitas Audit, Komite Audit, Penghindaran Pajak

ABSTRACT

This study aims to examine empirically the effect of accounting conservatism and corporate governance mechanisms on tax avoidance on plantation companies listed on the Indonesia Stock Exchange in 2014-2018. The sampling technique uses the Purposive Sampling approach to determine the effect of accounting conservatism, institutional ownership, managerial ownership, audit quality, audit committee and independent board of commissioners on tax avoidance. The research was conducted by the method of library research and documentary. The analysis technique used in this study is the hypothesis test (t test), simple linear regression test, correlation coefficient test and determination coefficient.

Based on the results of research conducted it can be seen that the independent board of commissioners and the audit committee partially have a significant effect on tax avoidance. While accounting conservatism, managerial ownership, institutional ownership and audit quality have no significant effect on tax avoidance. With the contribution of the influence of the independent board of commissioners 17.1%, audit committee 8.9% accounting conservatism 0.05%, institutional ownership 1.6%, managerial ownership 2.6%, audit quality 0.1%.

***Keywords: Accounting Conservatism, Corporate Governance Mechanisms
Institutional Ownership, Managerial Ownership, Board
Independent, Audit Quality, Audit Committee, Tax Avoidance***