

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***