

ABSTRACT

The company is one of the taxpayers who has the obligation and responsibility to pay taxes. However, for companies tax can reduce the amount of the company's net profit. This causes the company to look for ways to reduce the tax, one of them is by avoiding taxes. Tax avoidance is a way to reduce the tax burden by being irrevocable.

The effect on tax avoidance is thought to be caused by various factors. This study aims to examine the effect of accounting conservatism, and corporate social responsibility on tax avoidance.

The population in this study are mining companies listed on the Indonesia Stock Exchange for the period 2013-2017. The total sample obtained from the reduction results using purposive sampling technique as many as 50 samples, consisting of 10 companies for 5 years. Data analysis method uses panel data regression analysis using E-Views 9.0 software by performing several stages of testing.

The results of the study show accounting conservatism, and corporate social responsibility for tax avoidance. Then accounting conservatism has a significant effect on tax avoidance with a positive direction controlled by leverage, while corporate social responsibility does not affect tax avoidance controlled by leverage.

Based on the results of this study, it is expected that further researchers use other variables not found in this study. For companies, it is expected to pay attention to every action that will be taken in conducting tax avoidance.

Keywords: Corporate Social Responsibility, Accounting Conservatism, Leverage, Tax Avoidance.