ABSTRACT

Tax is the largest source of state revenue and one of the contributions that must be paid by taxpayers. The company is one of the taxpayers who must carry out these obligations. However, for companies, taxes are a burden that can reduce a company's net profit, so many companies are trying to reduce taxes through tax aggressiveness. Tax aggressiveness is an effort made by taxpayers to be able to minimize the tax burden in a legal way (tax avoidance) or actions that are contrary to the law (tax evasion).

This study aims to determine the simultaneous or partial effect of Accounting Conservatism, Financial Derivatives, Foreign Ownership and Public Ownership on Tax Aggressiveness in mining sector companies listed on the Indonesia Stock Exchange (IDX) in 2015-2019.

The population in this study are mining sector companies listed on the Indonesia Stock Exchange (IDX) 2015-2019. The sampling technique used purposive sampling and obtained 13 mining companies with an observation period of 5 years so that 65 samples were obtained in this study. The data analysis method uses panel data regression analysis with the help of Eviews 11.

The results of this study show that accounting conservatism, financial derivatives, foreign ownership and public ownership have a simultaneous effect on tax aggressiveness. Accounting conservatism and public ownership have a negative effect on tax aggressiveness, while financial derivatives and foreign ownership have no effect on tax aggressiveness.

This research is expected to be a reference material for further researchers and for companies to provide consideration related to variables that affect tax aggressiveness while for the government is expected to make government regulations related to tax aggressiveness.

Insert Keywords : Tax Aggressiveness, Accounting Conservatism, Financial Derivatives, Foreign Ownership, Public Ownership