

ABSTRACT

Tax avoidance is tax savings by utilizing tax provisions that are carried out legally to minimize the tax burden. Legally, tax evasion is not prohibited, but because the government does not want it, tax evasion is often under scrutiny from the government, in this case the Directorate General of Taxes, because it is considered to have a negative connotation.

The purpose of this study was to determine the effect of Accounting Conservatism, Leverage and Risk Management on Tax Avoidance in the Food and Beverage Sub-Sector in Manufacturing Industry Companies Listed on the Indonesia Stock Exchange for the 2016-2021 period.

The population in this study are food and beverage sub-sector companies listed on the Indonesia Stock Exchange. The total sample obtained from the reduction results using a purposive sampling technique was 60 samples, consisting of 10 companies over a period of 6 years. The data analysis model uses panel data regression analysis, descriptive statistical analysis, classic assumption test, simultaneous testing as evidenced by the F test and partial testing with the T test.

The results of this study indicate that accounting conservatism, leverage, and risk management have a simultaneous effect on tax evasion. While partially accounting conservatism has an effect on tax evasion, risk management and leverage have no effect on tax evasion.

For further research, it is hoped that they can conduct research with other variables besides accounting conservatism, leverage, and risk management in order to find out how these variables influence tax evasion. Companies are expected to consider accounting conservatism to reduce the possibility of companies practicing tax avoidance.

Keywords: *Accounting Conservatism, Leverage, Risk Management, and Tax Avoidance.*