

ABSTRACT

Tax avoidance is an act or attempt by taxpayer in order to minimize tax payments in legal ways by utilizing the loopholes of tax regulations. However, tax avoidance is harm the government because the government can not optimize the tax revenues.

The purpose of this research is to determine the effect of accounting conservatism, leverage, and firm size to tax avoidance in mining companies listed on the Indonesian Stock Exchange in 2011-2015 period either simultaneously or partially. The population used in this research is all mining companies listed on the Indonesian Stock Exchange in 2011-2015 period. The sampling technique used in this research is purposive sampling so that the number of samples obtained is 30 companies. The data analysis method in this research used panel data regression.

The results of this research showed that the accounting conservatism, leverage, and firm size have simultaneously effect to tax avoidance. Partially accounting conservatism and leverage have effect with negative direction to tax avoidance, while firm size have no effect to tax avoidance.

Key Words: *Tax Avoidance, Leverage, Firm Size*