

ABSTRACT

Tax is an embodiment of mandatory contributions to the state owed by individuals or entities that are coercive based on the Law, with no direct compensation and used for the country's needs for the greatest prosperity of the people. Tax avoidance can be defined as an effort to minimize the tax burden. A profit-oriented company will certainly always try to get the maximum profit through many ways to improve cost efficiency, including tax cost (expense) efficiency.

This study aims to examine the effect of accounting conservatism, capital intensity, and corporate social responsibility on tax avoidance, both simultaneously and partially. The population in this study are food and beverage companies listed on the Indonesia Stock Exchange for the 2015-2018 period. The sampling technique used was purposive sampling, and the number of samples obtained in this study were 68 samples consisting of 17 companies with a period of 4 years. The data analysis method uses descriptive analysis and data panel regression analysis using Eviews 10. by conducting several stages of testing.

The results of hypothesis testing indicate that simultaneous accounting conservatism, capital intensity, and corporate social responsibility variables simultaneously have an effect on tax avoidance. Partially, accounting conservatism has a positive effect on tax avoidance, capital intensity has no effect on tax avoidance, and corporate social responsibility has a positive effect on tax avoidance.

Keywords: Accounting Conservatism, Capital Intensity, Corporate Social Responsibility, Tax Avoidance.