

## ABSTRAK

### **EMILY HISGEL BITERA DAMANIK, Akuntansi Perpajakan, Analisis Dampak Konservatisme Akuntansi Terhadap *Tax Avoidance* di Perusahaan Manufaktur Terbuka di Indonesia**

Konservatisme akuntansi memiliki peran penting dalam menjaga kehati-hatian dan kendala laporan keuangan perusahaan. Prinsip ini diyakini dapat memengaruhi strategi manajemen pajak, termasuk praktik *tax avoidance*. Penelitian ini bertujuan untuk menganalisis pengaruh konservatisme akuntansi terhadap *tax avoidance* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) 2021-2023, serta menilai peran *financial distress* sebagai variabel moderasi dan memasukkan ukuran perusahaan, *leverage*, serta *return on assets* sebagai variabel kontrol. Pendekatan penelitian yang digunakan adalah kuantitatif dengan metode *archival research*. Data diperoleh dari laporan keuangan tahunan perusahaan yang dipublikasikan di situs resmi BEI. Jumlah sampel yang digunakan sebanyak 19 perusahaan dengan total 57 observasi selama tiga tahun pengamatan. Analisis data dilakukan menggunakan regresi linier berganda dengan bantuan *software* SPSS. Hasil penelitian menunjukkan bahwa konservatisme akuntansi tidak berpengaruh signifikan terhadap *tax avoidance*. Selain itu, *financial distress* tidak terbukti memoderasi hubungan antara konservatisme akuntansi dengan *tax avoidance*. Temuan ini diharapkan dapat memberikan kontribusi terhadap pengembangan literatur akuntansi perpajakan dan menjadi bahan pertimbangan bagi manajemen dalam meningkatkan transparansi serta akuntabilitas pelaporan keuangan.

**Kata Kunci:** *konservatisme akuntansi, tax avoidance, financial distress, ukuran perusahaan, leverage, return on assets*

## ABSTRACT

### **EMILY HISGEL BITERA DAMANIK, Tax Accounting, Analysis of the Impact of Accounting Conservatism on Tax Avoidance in Public Manufacturing Companies in Indonesia**

Accounting conservatism plays an important role in maintaining prudence and reliability in a company's financial reporting. This principle is believed to influence tax management strategies, including tax avoidance practices. This study aims to analyze the effect of accounting conservatism on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2021-2023, as well as to examine the role of financial distress as a moderating variable, while including firm size, leverage, and return on assets as control variables. The research employs a quantitative approach using the archival research method. Data were obtained from annual financial reports published on the official IDX website. The sample consists of 19 companies with a total of 57 observations over a three-year period. Data were analyzed using multiple linear regression with the assistance of SPSS software. The results indicate that accounting conservatism has no significant effect on tax avoidance. Furthermore, financial distress does not moderate the relationship between accounting conservatism and tax avoidance. These findings are expected to contribute to the development of tax accounting literature and serve as a reference for management in enhancing transparency and accountability in financial reporting.

**Keywords:** *accounting conservatism, tax avoidance, financial distress, firm size, leverage, return on assets*