

FACTORS AFFECTING ACCOUNTING CONSERVATISM IN MANUFACTURING IN INDONESIA STOCK EXCHANGE

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ABSTRACT

This study aims to analyze empirically the relationship between disclosure of tax incentives (tax planning) and non-tax incentives (earnings pressure, earning bath, the level of debt, the size of the company, managerial ownership, independent directors, audit committee) and accounting conservatism. The object of this research are manufacturing companies listed in Indonesia Stock Exchange during 2011-2013. Based on the purposive sampling method, acquired 54 companies in the sample, so that during the 3 years of observation are analyzed 163 annual reports. The analytical tool used is a statistical regression, where the dependent variable is accounting conservatism and the independent variables are tax incentives (tax planning) and incentive non-tax (earnings pressure, earning bath, the level of debt, the size of the company, managerial ownership, independent directors, audit committee). By using regression analysis, it can be seen that the bath earnings, earnings pressure, and the size of the company's debt level significantly influence accounting conservatism. While tax planning, audit committee, managerial ownership, independent commissioner did not significantly influence accounting conservatism.

Keywords: Tax incentives, non-tax incentives and accounting conservatism

FAKTOR-FAKTOR YANG MEMPENGARUHI KONSERVATISME AKUNTANSI PADA PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis secara empiris hubungan antara pengungkapan insentif pajak (*tax planning*) dan insentif non pajak (*earning pressure*, *earning bath*, tingkat hutang, ukuran perusahaan, kepemilikan manajerial, komisaris independen, komite audit) dan konservatisme akuntansi. Objek dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2011-2013. Berdasarkan metode *purposive sampling*, diperoleh 54 perusahaan sebagai sampel, sehingga selama 3 tahun pengamatan terdapat 163 laporan tahunan dianalisis. Alat analisis yang digunakan adalah statistik regresi berganda, dimana variabel dependen adalah konservatisme akuntansi dan variabel independen adalah insentif pajak (*tax planning*) dan insentif non pajak (*earning pressure*, *earning bath*, tingkat hutang, ukuran perusahaan, kepemilikan manajerial, komisaris independen, komite audit). Dengan menggunakan analisa regresi, maka dapat diketahui bahwa *earning bath*, *earning pressure*, tingkat hutang dan ukuran perusahaan berpengaruh secara signifikan terhadap konservatisme akuntansi. Sedangkan *tax planning*, komite audit, kepemilikan manajerial, komisaris independen tidak berpengaruh secara signifikan terhadap konservatisme akuntansi.

Kata kunci: insentif pajak, insentif non pajak dan konservatisme akuntansi