

ABSTRACT

The Effect of Financial Distress and Accounting Conservatism on Tax Avoidance (Empirical Study on Banking Companies Listed on the Indonesia Stock Exchange 2016 - 2019)

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This study aims to examine the effect of Financial Distress and Accounting Conservatism on Tax Avoidance (Empirical Study of Banking Companies Listed on the Indonesia Stock Exchange 2016-2019). The population in this study is the banking company sector listed on the Indonesia Stock Exchange (IDX) in 2016 - 2019 as many as 43 companies. The sample is determined by using the purposive sampling method, with a sample size of 69 samples consisting of 28 companies that have met the criteria for determining the sample. The data used in this study is secondary data obtained through the Indonesia Stock Exchange (IDX) website for 2016 - 2019. The results of research conducted on banking companies show that financial distress and accounting conservatism affect tax avoidance.

Keywords : Financial Distress, Accounting Conservatism, Tax Avoidance, Banking.

Libraries : 36

Publication Years : 1976 - 2020