ABSTRAK

RIZKI. Pengaruh Konservatisme Akuntansi, *Tax Planning* dan *Debt to Equity Ratio* Terhadap Indikasi Timbulnya Sengketa Pajak Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2016-2018. Skripsi. Fakultas Ekonomi. Universitas Negeri Jakarta. 2019.

Penelitian ini bertujuan untuk menguji pengaruh konservatisme akuntansi, *tax planning* dan *debt to equity ratio* terhadap indikasi timbulnya sengketa pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2018.

Data yang digunakan di dalam penelitian ini adalah data sekunder berupa laporan keuangan perusahaan manufaktur aneka industri yang diunduh di situs www.idx.co.id periode 2016-2018. Variabel independen di dalam penelitian yaitu konservatisme akuntansi, *tax planning* dan *debt to equity ratio*. Sedangkan variabel dependennya yaitu indikasi timbulnya sengketa pajak yang diukur dengan rasio *SALES/EXPENSE*. Sampel dipilih dengan menggunakan metode *non probability sampling* dengan teknik *purposive sampling*. Model regresi yang terpilih adalah regresi data panel berupa *random effect model*.

Hasil penelitian menunjukkan bahwa konservatisme akuntansi tidak berpengaruh signifikan terhadap indikasi timbulnya sengketa pajak, *tax planning* tidak berpengaruh signifikan terhadap indikasi timbulnya sengketa pajak dan *debt to equity ratio* berpengaruh signifikan terhadap indikasi timbulnya sengketa pajak.

Kata kunci: indikasi timbulnya sengketa pajak, konservatisme akuntansi, *tax planning*, *debt to equity ratio*

ABSTRACT

RIZKI. *The Influence of Accounting Conservatism, Tax Planning and Debt to Equity Ratio on Indication of Tax Dispute in Manufacturing Companies Listed in Indonesia Stock Exchange Period 2016-2018. Thesis. Faculty of Economics. State University of Jakarta. 2019.*

This study aimed to examine the influence of accounting conservatism, tax planning and debt to equity ratio on indications of tax dispute in manufacturing companies listed in Indonesia Stock Exchange period 2016-2018.

The data used in this study are secondary data from financial statements on miscellaneous industries manufacturing companies which were downloaded on the website www.idx.co.id *2016-2018 period. The independent variables in the study are accounting conservatism, tax planning and debt to equity ratio. While the dependent variable is an indication of tax dispute that is measured by the SALES/EXPENSE ratio. Samples were selected using a non probability sampling method with a purposive sampling technique. The selected regression model is panel data regression in the form of a random effect model.*

The results showed that accounting conservatism had no significant effect on indications of tax dispute, tax planning had no significant effect on indications of tax dispute and debt to equity ratio had a significant effect on indications of tax dispute.

Keywords: *indication of tax dispute, accounting conservatism, tax planning, debt to equity ratio*