

ABSTRAK

Konservatisme akuntansi sebagai prinsip kehati-hatian dalam pelaporan keuangan dimana perusahaan tidak terburu-buru dalam mengakui, mengukur aktiva dan laba serta segera mengakui kerugian dan utang yang mempunyai kemungkinan yang terjadi. Penelitian ini bertujuan untuk mengetahui pengaruh insentif pajak dan *growth opportunity* terhadap konservatisme akuntansi pada perusahaan manufaktur sektor Industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2020-2021. Sampel dalam penelitian ini adalah 10 perusahaan manufaktur sektor industri konsumsi dalam kurun waktu selama 2 tahun. Analisis data dilakukan dengan analisis deskriptif dan pengujian hipotesis dengan metode regresi berganda.

Hasil penelitian ini menunjukkan bahwa secara simultan insentif pajak *growth opportunity* berpengaruh positif dan signifikan terhadap konservatisme akuntansi. Hasil pengujian secara parsial menunjukkan bahwa insentif pajak, *growth opportunity* berpengaruh positif dan signifikan terhadap konservatisme akuntansi.

Kata kunci: insentif pajak, *growth opportunity*, konservatisme akuntansi, regresi berganda

ABSTRACT

Accounting conservatism as a precautionary principle in financial reporting where companies are not in a hurry to recognize, measure assets and profits and immediately recognize losses and debts that have the possibility of occurring. This study aims to determine the effect of tax incentives and growth opportunities on accounting conservatism in manufacturing companies in the consumer goods industry sector which are listed on the Indonesia Stock Exchange for the 2020-2021 period. The sample in this study were 10 manufacturing companies in the consumer industry sector for a period of 2 years. Data analysis was performed with descriptive analysis and hypothesis testing with multiple regression methods. The results of this study indicate that simultaneously the growth opportunity tax incentives have a positive and significant effect on accounting conservatism. The partial test results show that tax incentives, growth opportunities have a positive and significant effect on accounting conservatism.

Keywords: tax incentives, growth opportunity, accounting conservatism, multiple regression