

ABSTRACT

This paper investigates the association between tax incentives, non-tax incentives, and accounting conservatism. The sample in this study were taken by using the data collection method called purposive random sampling. The data obtained were analyzed by using Ordinary Least Square (OLS) analysis technique through the SPSS software.

The research showed that tax incentives, debt, ROE, and size significantly influence with accounting conservatism. Earning pressure and managerial own not significantly influence with accounting conservatism.

Keywords :

Tax incentives, non-tax incentives, accounting conservatism