ABSTRACT

This research aims to empirically prove the influence of financial distress and earning management on tax avoidance with good corporate governance as a moderating variable. The population of this research is infrastructure companies listed on the Indonesia Stock Exchange in 2019 – 2021. The research sampling technique uses the Judgment sampling method, namely a sampling technique by selecting members, who must meet several specified criteria. Analysis was carried out on secondary data from 66 observations. Hypothesis testing used Multiple Linier Regression Analysis and Moderated Regression Analysis Methods. The research result show that financial distress, and earning management influence tax avoidance, but good corporate governance is unable to moderate the influence of financial distress, and earning management on tax avoidance.

Keywords: Tax Avoidance, Financial Distress, Earning Management, Good Corporate Governance.

ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh *financial distress*, dan *earning management* terhadap *tax avoidance* dengan *good corporate governance* sebagai variabel moderasi. Populasi penelitian ini adalah perusahaan *infrastructure* yang terdaftar di Bursa Efek Indonesia tahun 2019 – 2021. Teknik pengambilan sampel penelitian menggunakan metode *Judgement sampling* yaitu teknik pengambilan sampel dengan memilih anggota, harus memenuhi beberapa kriteria yang ditentukan. Analisis dilakukan terhadap data sekunder dari 66 pengamatan. Pengujian hipotesis menggunakan metode Analisis Regresi Linier Berganda dan *Moderated Regression Analysis*. Hasil penelitian menunjukkan bahwa *financial distress*, dan *earning management* berpengaruh terhadap *tax avoidance*, namun *good corporate governance* tidak mampu memoderasi pengaruh *financial distress*, dan *earning management* terhadap *tax avoidance*.

Kata Kunci : *Tax Avoidance, Financial Distress, Earning Management, Good Corporate Governance*.