

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *earnings management* terhadap *tax avoidance* dengan *firm performance* sebagai variabel moderasi di perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2013-2016. Sumber data penelitian diperoleh dari laporan keuangan perusahaan.

Metode pemilihan sampel yang digunakan adalah *purposive sampling*, sehingga diperoleh sampel sebanyak 287 perusahaan yang telah memenuhi kriteria untuk dijadikan sampel penelitian selama empat periode (2013-2016). Teknik analisis yang digunakan adalah analisis regresi linear berganda dan regresi moderasi menggunakan bantuan program SPSS versi 20 dengan melakukan uji asumsi klasik terlebih dahulu.

Penelitian ini menghasilkan kesimpulan bahwa *earnings management* berpengaruh positif signifikan terhadap *tax avoidance*. *Firm performance* tidak memoderasi hubungan antara *earnings management* dengan *tax avoidance*. Ukuran perusahaan dan *leverage* tidak berpengaruh terhadap *tax avoidance* sementara *tangibility* berpengaruh negatif signifikan terhadap *tax avoidance*.

**Kata kunci:** manajemen laba, penghindaran pajak, kinerja perusahaan, ukuran perusahaan, *tangibility*, *leverage*

## ABSTRACT

This research aims to examine the effect of earnings management to tax avoidance with firm performance as a moderating variable in manufacturing companies that listed in Indonesian Stock Exchange between 2013-2016. The data sources taken from companies' financial report.

The method that used for sample selection is purposive sampling, then obtained as much as 287 companies that have met the criteria to be used as sample research for four period (2013-2016). The analytical techniques using multiple linear regression and moderated regression analysis use SPSS program 20<sup>th</sup> version with doing some the classic assumption tests first.

The conclusion of this research are earnings management has a positive significant impact toward tax avoidance, firm performance do not moderate the relationship between earnings management with tak avoidance. The firm size and leverage have no effect on tax avoidance while tangibility have negative significant effect towards tax avoidance.

**Keyword : earnings management, tax avoidance, firm performance, firm size, tangibility, leverage.**