

ABSTRACT

The Effect of Profitability, Tax Avoidance on Earnings Management with Good Corporate Governance (GCG) as a Moderating Variable (Empirical Study of Energy Sector Companies Listed on the Indonesia Stock Exchange in 2019-2023)

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This study aims to explain and prove the effect of Profitability, Tax Avoidance on Earnings Management with Good Corporate Governance (GCG) as a moderating variable in energy sector companies listed on the Indonesia Stock Exchange in 2019-2023. The population of this study amounted to 87 energy sector companies, using purposive sampling method in determining the research sample which resulted in 18 samples of research companies. The research method used is quantitative method. The analysis technique is Moderated Regression Analysis (MRA) using Eviews 12 software in processing data. The results of this study found that profitability affects earnings management and tax avoidance has no effect on earnings management. In addition, good corporate governance can moderate the effect of profitability on earnings management and is able to moderate the effect of tax avoidance on earnings management.

Keywords: *Profitability, Tax Avoidance, Good Corporate Governance, Earnings Management*

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