

ABSTRACT

**THE INFLUENCE OF TAX PLANNING, EARNINGS MANAGEMENT, AND
DIVIDEND POLICY ON TAX AVOIDANCE WITH FIRM SIZE AS A
MODERATING VARIABLE(Study on Mining Companies Listed on the
Indonesia Stock Exchange in 2020–2024)**

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This study aims to analyze the influence of tax planning, earnings management, and dividend policy on tax avoidance, as well as to examine the role of firm size as a moderating variable. The research object comprises mining sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. The research uses a quantitative approach with panel data regression analysis techniques. The results show that tax planning and dividend policy have a positive and significant influence on tax avoidance, while earnings management does not have a significant effect. Simultaneously, the three variables are proven to significantly influence tax avoidance. In the moderation test, firm size does not moderate the influence of tax planning or earnings management on tax avoidance, but it significantly moderates the influence of dividend policy on tax avoidance. These findings emphasize that corporate financial strategies, particularly in the mining sector, play a crucial role in the implementation of tax avoidance practices.

Keywords: Tax Planning, Earnings Management, Dividend Policy, Tax Avoidance, Firm Size, Mining Companies.