

ABSTRACT

Measurement Of Information Asymmetry, And Tax Avoidance To Earning Management With Corporate Governance Mechanism As Moderated Variable

Muhammad Irbah Avrido Shildam ¹⁾, Fitriyah Nurhidayah ²⁾, Agustine Dwianika ²⁾

¹⁾ Student of Accounting Department, Pembangunan Jaya University

²⁾ Lecturer of Accounting Department, Pembangunan Jaya University

This study aims to be able to know the measurement of information asymmetry and tax avoidance of profit management with corporate governance as a moderating variable. The population of this study is the entire manufacturing company of the food & beverage sub-sector. The method of sampling using purposive sampling so that the total samples obtained amounted to 50 samples from 10 companies in the period 2015-2019. Hypothesis testing is conducted using multiple linear regression methods and moderated regression analysis. The results showed that partial asymmetry of information and tax avoidance had an effect on earning management, as well as moderating variables, namely corporate governance that is proxied with institutional ownership moderating information asymmetry and tax avoidance.

Keywords: *information asymmetry, tax avoidance, earning management*

Libraries : 39

Publication Years : 1983 - 2019