# *ABSTRACT*

*This study was conducted to test the effects of tax planning, earnings management, and changes in tax regulations on the quality of tax accounting by adding a series of control variables, namely firm character. The variables used in the test are Cash Effective Tax Rate, Decline Amount, and Year as independent variables. Additionally, corporate governance is included as a moderating variable in this study, measured using the percentage of institutional ownership. The dependent variable is measured by Cash Tax Paid Ratio and Tax Accrual Ratio.*

*This study uses secondary data, and the sample was selected using simple random sampling. A sample of 20 companies listed on the IDX and NYSE from 2020 to 2023 was obtained. The panel data regression analysis method was used in this study using the EViews 13 application to analyze and compare the quality of tax accounting in financial reporting between Indonesian and American companies.*

*The results showed that in Indonesia, tax planning and changes in tax regulations have a positive effect on tax accounting quality. However, this study found indications of aggressive earnings management practices by Indonesian companies and ineffective corporate governance in moderating the effect on tax accounting quality. On the other hand, this study also found that in the United States, tax planning also has a positive effect on tax accounting quality. This impact is moderated by the presence of effective corporate governance within companies. However, in this case, earnings management and changes in tax regulations in the United States do not affect the quality of tax accounting in financial reporting.*

*Keywords: Tax Accounting Quality, Tax Planning, Earnings Management, Corporate Governance.*