

ABSTRACT

The purpose of this research is to examine the effect of tax aggressiveness and taxation motivation on earning management. Variable used in the examination are tax aggressiveness and taxation motivation as the independent variable and earning management as the dependent variable. The population of this study is conventional commercial banks listed in Indonesia Stock Exchange (IDX) between 2020 and 2021. Sampling based on purposive sampling method with 60 samples. Data analysis was performed classical assumption and hypothesis testing using multiple linear regression with SPSS 25 analysis tool. The result of the study indicates that the tax aggressiveness give negative impact on earning management. Meanwhile, taxation motivation do not affect the possibility of earning management.

Keyword : earning management, tax aggressiveness, taxation motivation



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