# ABSTRACT

*This research aims to examine the effect of related party transactions and earnings management on tax aggressiveness with political connections as moderating variable. the population of this research is energy, mining and foresty companies listed on indonesia stock exchanges in 2019-2022. Variables used in this research are tax aggressiveness, accrual earnings management, real earnings management, related party transactions and political connections.*

*The total sample for this research is 109 year-companies.. Sample based on purposive sampling method that follows certain criterias. Multiple regression analysis is the analysis method used in this research.*

*The results of this research shows that accrual earnings management positively influence tax aggressiveness and the relationship between accrual earnings management and tax aggressiveness moderated by political connections. While it shows there is no significant impact on other hyphothesis.*

*Keyword: tax aggressiveness, accrual earnings management, real earnings management, related party transactions, political connections, tunneling incentives.*