

## **ABSTRACT**

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### **IMPACT OF CORPORATE GOVERNANCE AND TAX AVOIDANCE ON EARNING MANAGEMENT APPLIED BY PROPERTY SECTOR IN INDONESIA**

(xv+99 pages ; 10 figures; 15 tables; 18 appendixes)

The purpose of this research is to determine the relationships, the effect of relationships, how robust are the relationships, and how much determination of Corporate Governance and Tax Avoidance on Earning Management applied by Property and Real Estate Sub Sector in Indonesia which listed in Indonesia Stock Exchanges in 2013-2016. Population of the research is the property and real estate sub sector companies that listed in Indonesia Stock Exchanges for period year of 2013-2016. Samples of the research are 31 companies which generated with judgmental sampling method. Through multiple linear regression model, it shows that tax avoidance is the only independent variable which has relation and negative impact on earning management. Furthermore, the elements of corporate governance – size of board of commissioners, proportion of independent board of commissioners, amount of audit committee, and proportion of managerial ownership – are do not have any relation on earning management. However, all independent variables are simultaneously giving impact to earning management implementation.

**Keywords: Corporate Governance, Size of Board of Commissioners, Proportion of Independent Board of Commissioners, Amount of Audit Committee, Proportion of Managerial Ownership, Tax Avoidance, and Earning Management.**

References: 92