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JAPTAMDEWI JOURNAL OF ACCOUNTING Volume 1 , Nomor 2 , Tahun 2023 , Halaman 1 Http://journal.ui.ac.id/index.php/journal-japtamdewi/article/download/ 2537-2484 PENGARUH CORPORATE GOVERNANCE DAN KOMPETENSI TERHADAP TERWUJUDNYA KUALITAS LAPORAN KEUANGAN

Suterno, Fazli

Pengantar Akuntansi Fakultas Ekonomi dan Bisnis Universitas Diponegoro, Jl. Prof. Soedarto SH Tembalang, Semarang 50239, Phone (024) 7460058 Fax (024) 7460058 Email: ekonomi@undip.ac.id Website: http://www.ekonomi.undip.ac.id Jurnal Akuntansi dan Bisnis, Jurnal Akuntansi dan Bisnis, Jurnal Akuntansi dan Bisnis, Jurnal Akuntansi dan Bisnis

Abstract The aim of research is to determine the influence of tax aggressiveness, financial distress, tax avoidance, good corporate governance, executive compensation, and firm size on earnings management. The population in this study is all companies listed on the Indonesia Stock Exchange (IDX) in 2018 - 2019. The sample is selected using purposive sampling method. The data used in this study are secondary data obtained from the site of research Indonesia stock exchange. Keywords: earnings management, tax avoidance, tax aggressiveness, financial distress, good corporate governance, executive compensation, company size, profitability, leverage, company age, sales growth, cash flow, tax avoidance, tax aggressiveness, financial distress, good corporate governance, executive compensation, company size, earnings management