

ABSTRACT

This study aims to examine the effect of earnings management, tangibility, and firm age on tax avoidance in manufacturing companies in 2017-2019. Variable used in the examination are earnings management, tangibility, and firm age as independent variables, also effective tax rate as dependent variable.

Research population is all manufacturing sector listed on Indonesia Stock Exchange (IDX) in 2017-2019. The sampling techniques used purposive sampling and resulting 310 samples. The statistical technique used in this research is multiple regression analysis method with Smart PLS 3.2 software.

The result of this study shows that earnings management proxied by EM, and firm age has a significant negative effect on tax avoidance. Meanwhile tangibility proxied by TANG didn't effect tax avoidance.

Keywords : *earnings management, tangibility, firm age, tax avoidance*