

## **ABSTRACT**

*Earning is one of the tools to measure company performance that is often used as a basis for business decision making. Profit information as stated by Statement of Financial Accounting Concept (SFAC) Number 2 is a major element in financial statements and is very important for those who use it because it has predictive value. Profit manipulation occurred at PT Garuda Indonesia (Persero) Tbk in 2018 which resulted in state losses. PT Garuda Indonesia (Persero) Tbk is considered to be manipulating financial statements by recognizing income that should not have been recognized as income.*

*This study aims to analyze the Determinants of Profit Quality with Tax Planning as Moderation. A quantitative approach was used in the study, with multiple linear regression using cross section data. The total company data is 230 company data for the 5 years period 2017-2021.*

*The results of leverage research have a negative and significant effect on the prevention of earnings quality. Meanwhile, investment opportunities, Corporate Governance, and profit growth do not affect earnings quality. Then tax planning has not been able to strengthen the relationship between leverage, CG, profit growth and investment opportunities on earnings quality.*

**Keywords : Leverage, Corporate Governance, Pertumbuhan Laba Profit  
Growth, Investment Opportunities, Earnings Quality, Tax Planning**