

ABSTRACT

The phenomenon that is currently happening is covid-19, in this research the researcher wanted to know before and during covid-19 whether there was effect of earnings management and capital intensity on tax avoidance with sales growth as a moderating variable. This study uses a sample, namely manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2020 period.

The sampling technique used in this study, namely the purposive sampling method with the acquisition of a sampling of 119 samples. The data analysis technique used in this study uses panel data regression and chow test for explain effect earnings management on tax avoidance before and during COVID19.

The results of this study indicate that earnings management has a positive effect on tax avoidance before the pandemic era, and earnings management has a positive effect on tax avoidance during the pandemic era, and there is no difference in the magnitude of the effect of earnings management on tax avoidance before the pandemic and the magnitude of the effect of earnings management on tax avoidance during pandemic.

Keywords: Earnings Management; Tax Avoidance; COVID19