

ABSTRACT

This study was conducted to test the effect of the level of tax planning, earnings management, institutional ownership and changes in tax reporting standards on the quality of tax accounting in financial reporting, which added company characteristics as control variables. The independent variables used in the test are the level of tax planning, earnings management, institutional ownership and change in tax-related financial reporting standards. Tax accounting quality as dependent variable.

This study uses secondary data and a case study approach on 13 leading companies listed on the Indonesia Stock Exchange (IDX) during the period 2020-2023. The panel data regression analysis method was used in this study using the EViews 13 application to identify the effect of the level of tax planning, earnings management, institutional ownership and changes in tax reporting standards on tax accounting quality with the proxies CTP and TaxAQ.

The results show that earnings management has an influence on tax accounting quality, Institutional ownership has been proven to moderate tax planning and earnings management on tax accounting quality but the level of tax planning and changes in tax reporting standards has no influence on tax accounting quality.

Keywords: tax accounting quality, tax planning, earnings management, institutional ownership, changes in tax reporting standards.