

## **ABSTRACT**

*The purpose of this research is to examine the influence accrual based earnings managements and real earnings management on tax avoidance and impact political connection between accrual based earnings magament and real earnings management on tax avoidance.*

*This research used secondary data as a source of gathering data. Population in this research are companies listed in Indonesia Stock Exchanges in the period of 2011 - 2015. The samples are 25 companies used purposive sampling method to select the sample. Regresion analysis parsial least squares are used for testing hypotheses.*

*The result indicate accrual based earnings management and real earnings management no effect on tax avoindance in companies that have involvement in document panama papers. Political connection no effect in moderating the accrual based earnings management and real earnings management on tax avoidance. However, there is effect and significant between political connection on tax avoidance directly.*

**Keywords:** *Accrual based earnings management, real earnings management, political connection, tax avoidance.*