

ABSTRAK

Satriawan, I Made (2023) Kepemilikan Institusional Memoderasi Pengaruh *Tax Avoidance* dan *Earnings Management* terhadap Nilai Perusahaan (Pada Perusahaan Manufaktur Sektor Barang Konsumsi yang Terdaftar di BEI tahun 2019-2021), Tesis, Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: *Tax Avoidance*, *Earnings Management*, Nilai Perusahaan dan Kepemilikan Institusional

Penelitian ini bertujuan untuk menguji pengaruh *tax avoidance* dan *earnings management* terhadap nilai perusahaan dengan kepemilikan institusional sebagai variabel moderasi pada perusahaan manufaktur sector barang konsumsi. Populasi dalam penelitian ini yaitu perusahaan manufaktur sector barang konsumsi yang terdaftar pada Bursa Efek Indonesia (BEI) pada tahun 2019-2021. Sampel yang digunakan berdasarkan kriteria yang telah ditentukan. Analisis data menggunakan software STATA. Hasil penelitian menunjukkan bahwa: (1) *Tax Avoidance* tidak berpengaruh terhadap nilai perusahaan. (2) *Earnings Management* berpengaruh positif terhadap nilai perusahaan. (3) Kepemilikan Institusional tidak mampu memoderasi pengaruh *Tax Avoidance* terhadap nilai perusahaan. (4) Kepemilikan Institusional mampu memoderasi pengaruh *Earnings Management* terhadap nilai perusahaan.

ABSTRACT

Satriawan, I Made (2023) Ownership Moderates Institutional Effects of Tax Avoidance and Profit Management on Company Value (In Manufacturing Companies in the Goods Consumption Sector Listed on the IDX in 2019-2021), Thesis, Accounting, Postgraduate Program, Ganesha University of Education.

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Keywords: Tax Avoidance, Profit Management, Corporate Value and Institutional Ownership

This study aims to examine the effect of tax avoidance and earnings management on firm value with institutional ownership as a moderating variable on the consumption of goods in the manufacturing sector of the company. The population in this study are manufacturing companies in the consumer goods sector that are listed on the Indonesia Stock Exchange (IDX) in 2019-2021. The sample used is based on predetermined criteria. Data analysis using STATA software. The results of the research show that: (1) Tax avoidance has no effect on firm value. (2) Earnings Management has a positive effect on firm value. (3) Institutional Ownership is unable to moderate the effect of Tax Avoidance on firm value. (4) Personal Ownership is able to moderate the influence of Earnings Management on firm value.