

## The role of tax environment on the relationship between tax avoidance and earnings quality: evidence from ASEAN country

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### Abstrak

This research aims to examine the relationship between the level of tax avoidance and the quality of earnings proxied by the accrual-based earnings management and earnings persistence. In addition, this research also aims to examine if the relationship between the level of tax avoidance and accrual-based earnings management and earnings persistence depends on the tax environment of a country. This research uses a cross-country analysis with the scope of ASEAN countries, consisting of Philippines, Indonesia, Malaysia, and Singapore. The result of this research indicates that the tax environment of a country affects the relationship between the level of tax avoidance and the accrual-based earnings management, but does not affect the relationship between the level of tax avoidance and earnings persistence.