

Analisis aspek pajak penghasilan badan berdasarkan rasio keuangan pada industri manufaktur untuk periode 2007 2011 = Corporate income taxes aspect analysis based on financial ratios on manufacturer industry for 2007 2011

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Abstrak

Penelitian ini dilakukan terhadap data keuangan tahun 2007 2011 bertujuan untuk menjelaskan hubungan antara rasio kontribusi penjualan terhadap pajak penghasilan badan CTTOR dan rasio profitabilitas para perusahaan di industri manufaktur Penelitian ini juga ingin menunjukkan apakah ada perbedaan signifikan antara rasio kinerja operasional para perusahaan di industri manufaktur dan rasio benchmarking yang dikeluarkan Direktorat Jenderal Pajak Hasil penelitian menunjukkan adanya hubungan positif signifikan antara CTTOR dan rasio profitabilitas Perbedaan antara rasio kinerja keuangan perusahaan dan rasio benchmarking menunjukkan perbedaan yang tidak signifikan mengindikasikan bahwa sampel memiliki kinerja operasional yang wajar sesuai pajak.

.....This research is based on financial information on year 2007 2011 its purpose is to explain relationship between sales contribution to income taxes ratio and profitability ratios for companies in manufacture industry This research also purposed to show whether there are significance difference between companies in manufacturer industry's operational performance ratios and benchmarking ratios which released by Direktorat Jenderal Pajak Result of this research show that there are significant positive correlation between CTTOR and profitability ratios There are no significant difference between companies' operational performance ratios and benchmarking ratios which indicate that sample companies have had standard operational performance that match taxation standards manufacturer industry benchmarking ratios income taxes operational performance ratios profitability ratios.