

Analisis kontribusi pajak perusahaan mineral dan batubara (minerba) dan analisis kinerja menggunakan acuan rasio benchmarking DJP, Dupont analysis dan kepemilikan saham = Analysis of corporate tax contributions of mineral and coal (minerba) listed in Indonesia and performance analysis using ratio formulas of benchmarking DJP, Dupont analysis and stock holders

Frenky Sasmito, author

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Abstrak

Skripsi ini fokus kepada perusahaan mineral dan batubara (Minerba) listed di BEI periode 2008 ? 2011 dan membahas tentang kontribusi pajak perusahaan Minerba dan menganalisis kinerja perusahaan Minerba menggunakan benchmarking DJP, DuPont analysis, dan kepemilikan saham. Analisis benchmarking DJP yang digunakan menggunakan rasio terhadap gross profitmargin, operating profit margin, pretax profit margin, net profit margin, dan corporate tax turnover ratio. System analysis DuPont berdasarkan return on equity model. Return on equity dibagi kedalam tiga komponen : net profitmargin, total assets turnover, dan equity multiplier. berdasarkan standar benchmarking DJP, beberapa perusahaan Minerba listed di Indonesia memiliki rasio yang tinggi dan memiliki relatifitas tinggi pada satu rasio dan rasio lainnya. Berbeda dengan analisis menggunakan benchmarking, perusahaan relatif memiliki rasio berbeda pada analisis DuPont. Krisis keuangan dunia tahun 2009 mempengaruhi kinerja perusahaan Minerba listed di Indonesia. Hal ini terlihat bahwa rasio standar benchmarking DJP dan DuPont mengalami penurunan. Selain itu, analisis kinerja berdasarkan kepemilikan saham pada skripsi ini fokus kepada analisis kinerja antara kepemilikan saham mayoritas asing dan kepemilikan saham mayoritas dalam negeri menggunakan tiga dimensi analisis yaitu return on equity, return on assets, cash flow from operational to revenue, dan price to book value. Kepemilikan saham asing tidak berhubungan dengan kinerja perusahaan Minerba listed di Indonesia.

The focus of this study is corporate of mineral and coal (Minerba) listed in BEI period 2008 ? 2011 and attempts about contributions tax of Minerba corporate and performance analysis using benchmarking DJP, DuPont analysis, and stock holders. Benchmarking DJP analysis using ratio to gross profit margin, operating profit margin, pretax profit margin, net profit margin, and corporate tax turnover ratio. DuPont analysis system based on analysis of return on equity. Return on equity disaggregates performance into three components: net profit margin, total assets turnover, and equity multiplier. Based on benchmarking DJP standard, some of Minerba companies listed in Indonesia have high ratio and relatively high in one and other ratio. However, the result using DuPont analysis is different between benchmarking DJP. World financial crisis in 2009 affects performance of Minerba companies listed in Indonesia. It was found that ratio of benchmarking standard and DuPont analysis is declined. Moreover, performance analysis between domestic stock holders and foreign stock holders using three dimensions are return on equity, return on assets, cash flow from operational to revenue, and price to book value. Foreign ownership is not related to the performance of Minerba companies listed in Indonesia.