

Pengaruh hubungan tax avoidance terhadap nilai perusahaan dengan kinerja corporate social responsibility dan corporate governance sebagai variabel pemoderasi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2011 = The impact of relationship between tax avoidance and firm value with corporate social responsibility performance and corporate governance as moderating variable on manufacturing companies listed in Indonesian Stock Exchange in period of 2011

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh penghindaran pajak terhadap nilai perusahaan dengan memasukkan peranan variabel moderasi tanggung jawab sosial dan tata kelola perusahaan. Sampel penelitian ini adalah 101 observasi perusahaan manufaktur tahun 2011 yang terdaftar di Bursa Efek Indonesia. Analisis regresi berganda digunakan untuk menguji hipotesis dalam penelitian ini. Hasil penelitian menunjukkan bahwa kinerja tanggung jawab sosial berpengaruh terhadap nilai perusahaan sedangkan penghindaran pajak dan tata kelola perusahaan tidak berpengaruh. Sedangkan, kinerja tanggung jawab sosial dan tata kelola perusahaan sebagai variabel pemoderasi antara hubungan penghindaran pajak terhadap nilai perusahaan tidak dapat memoderasi kedua hubungan tersebut.

.....The objective of this study is to find out the impact of corporate social responsibility performance, corporate governance and tax avoidance in firm value. And the impact of tax avoidance toward firm value with corporate social responsibility performance and corporate governance as moderating variable. Sample of this study consist of 101 observation from manufacturing companies listed in Indonesian Stock Exchange. Multiple regression analysis was used to test the hyphotesis in this research.

The result of this study shows corporate social responsibility performance has positive effect toward firm value, tax avoidance and corporate governance has no effect. And at the same time, performace corporate social responsibility and corporate governance as moderating variable in relationship between tax avoidance and firm value can?t moderate between that relationship.