

Analisis pengaruh penurunan tarif pajak pph badan berdasarkan uu nomor 36 tahun 2008 tentang pajak penghasilan ditinjau dari manajemen laba perusahaan dan tata kelola perusahaan = Analysis the effect of corporate tax rate reduction based on tax reforms act no 38 2008 in accordance of earnings management and firms corporate governance / Ilmi Afrizal Rachim

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Abstrak

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Penelitian ini bertujuan untuk mengetahui respon perusahaan terhadap perubahan peraturan perpajakan yaitu UU Nomor 36 Tahun 2008 Tentang Pajak Penghasilan terutama pada tahun sebelum pemberlakuan undang-undang tersebut. Respon tersebut dilihat dalam bentuk manajemen laba serta dilihat juga pengaruh dari corporate governance perusahaan. Undang ? undang tersebut menyebabkan terjadinya penurunan tarif pajak penghasilan badan yang semula progresif menjadi 28% pada tahun 2009 kemudian menjadi 25% pada tahun 2010.

Penelitian ini menemukan bukti bahwa perusahaan baik itu yang mengalami kerugian melakukan manajemen laba melalui penurunan discretionary accruals. Manajemen laba tersebut terbukti dilakukan pada tahun 2008 dan tahun 2009 pada loss firms, sedangkan pada profit firms hanya pada tahun 2009 dikarenakan pada tahun 2008 sempitnya waktu yang dapat digunakan untuk melakukan perubahan kebijakan. Selain itu, penelitian ini juga membuktikan bahwa terdapat hubungan yang signifikan antara manajemen laba yang dilakukan perusahaan dengan CG. Pada profit firms variabel CG yang berpengaruh yaitu konsentrasi kepemilikan, kepemilikan institusi, dan kepemilikan manajerial, sedangkan loss firms variabel CG yang berpengaruh yaitu konsentrasi kepemilikan, kepemilikan institusi, kepemilikan manajerial, kualitas audit, dan tingkat hutang.

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**ABSTRACT**

The purpose of this study is to determine firms response toward changes in tax regulation which is Tax Reform Act No 38 2008 especially for years before this regulation is implemented This response is reflected with earnings management and firms corporate governance Tax Reform Act No 38 2008 causes corporate tax rate reduction from progresif rate in 2008 become 28 in 2009 and then become 25 in 2010 This research finds evidence that both of profit firms and loss firms make earnings management through decrease in discretionary accruals toward firms policy to increase profit Loss firms make earnings management in 2008 and 2009 but profit firms only in 2009 because limited in time to implement earnings management as response to The purpose of this study is to determine firms response toward changes in tax regulation which is Tax Reform Act No 38/2008 especially for years before this regulation is implemented. This response is reflected with earnings management and firms corporate governance. Tax Reform Act No 38/2008 causes corporate tax rate reduction from progresif rate in 2008 become 28% in 2009 and then become 25% in 2010.

This research finds evidence that both of profit firms and loss firms make earnings management through decrease in discretionary accruals toward firms policy to increase profit. Loss firms make earnings management in 2008 and 2009 but profit firms only in 2009 because limited in time to implement earnings management as response to corporate tax rate reduction in 2008. This research also suggest that earnings management and firms corporate governance has strong connection. In profit firms corporate governance variables which significant are ownership concentration, institutional ownership, and managerial ownership, then in loss firms are ownership concentration, institutional ownership, managerial ownership, audit quality and leverage.