

Analisis hubungan antara financial distress, independensi dewan komisaris, dan agresivitas pajak = Analysis of correlation between financial distress, independence of board of commissioners, and tax aggressiveness / Galih Prima Dhamara

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Abstrak

[Penelitian ini bertujuan untuk mengetahui hubungan antara financial distress, independensi dewan komisaris, dan agresivitas pajak. Penelitian ini menggunakan 93 perusahaan manufaktur yang terdaftar pada Bursa Efek Indonesia pada periode 2010 - 2013 sebagai sampel sehingga terdapat 372 observasi. Hasil penelitian ini menunjukkan bahwa financial distress dan independensi dewan komisaris tidak terbukti berpengaruh signifikan terhadap agresivitas pajak. Penelitian ini juga membuktikan bahwa financial distress tidak memiliki efek moderasi dalam pengaruh independensi dewan komisaris terhadap agresivitas pajak.

;This research aims to examine the correlation between financial distress, independence of board of commissioners, and tax aggressiveness. This research is using 93 manufacture firms which are listed on the Indonesia Stock Exchange from 2010 - 2013 as sample, thus resulting 372 observations in total. This research shows that financial distress and independence of board of commissioners have no significant correlation with tax aggressiveness. This research also proves that financial distress has no moderating effect on the effect of independence of board of commissioners on tax aggressiveness.

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