

Analisis pengaruh agresivitas pajak terhadap nilai perusahaan dengan moderasi komisaris independen dan kepemilikan institusional perusahaan di Indonesia = An analysis of tax aggressiveness firm value independent commissioner and institutional ownership in Indonesia

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Abstrak

Penelitian ini menguji pengaruh agresivitas pajak terhadap nilai perusahaan serta pengaruh komisaris independen dan kepemilikan institusional. Penelitian ini menggunakan perusahaan yang terdaftar di Bursa Efek Indonesia selama periode 2010-2013. Hasil penelitian menunjukkan terdapat pengaruh negatif agresivitas pajak terhadap nilai perusahaan. Komisaris independen tidak terbukti mempengaruhi hubungan negatif agresivitas pajak dengan nilai perusahaan. Sementara kepemilikan institusional terbukti memperlemah pengaruh negatif agresivitas pajak terhadap nilai perusahaan.

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This research discusses the effect of tax aggressiveness towards firm value and the effect of independent commissioner, and institutional ownership. This is research is using firms that are listed in Indonesia Stock Exchange from 2010-2013 period. This research shows that tax aggressiveness has a negative effect toward firm value. Independent non-executive director not proven to have relationship with tax aggressiveness and firm value. Meanwhile, institutional ownership is proven to weaken the negative effect of tax aggressiveness towards firm value.