

Pengaruh corporate tax avoidance terhadap cost of bank loan : studi pada loan perusahaan publik di Indonesia tahun 2011-2015 = The influence of corporate tax avoidance on cost of bank loan : study of public companies loan in Indonesia year 2011-2015

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Abstrak

Skripsi ini membahas tentang pengaruh corporate tax avoidance terhadap cost of bank loan. Penelitian dilakukan terhadap fasilitas loan yang diterbitkan oleh perusahaan-perusahaan publik di Indonesia periode 2011 sampai bulan Mei 2015. Terdapat 8 (sembilan) firm attributes dan 3 (tiga) loan characteristics sebagai variabel kontrol dalam model penelitian. Hasil penelitian menunjukkan bahwa hanya corporate tax avoidance dengan pengukuran book-tax differences yang mempengaruhi besarnya cost of bank loan. Cost of bank loan juga dipengaruhi oleh total aset, ROA, market-to-book ratio, earnings volatility, jatuh tempo pinjaman, dan adanya pinjaman sindikasi.

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This study focuses on the influence of corporate tax avoidance on the cost of the bank loan. Research conducted on loan facilities issued by public companies in Indonesia period 2011 until May 2015. There are 9 (nine) firm attributes and 3 (three) loan characteristics as control variables in the research model. The results show that only corporate tax avoidance measured by book-tax differences which affects the value of the cost of the bank loan. Cost of bank loan is also affected by total assets, ROA, market-to-book ratio, earnings volatility, loan maturity, and the syndicated loan.