

Penghindaran pajak, transparansi pelaporan keuangan, dan nilai perusahaan pada industri manufaktur periode 2010-2014 = Tax avoidance transparency in financial reporting and firm value in manufacture firms that listed at indonesia stock exchange for period of 2010 2014

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh transparansi (earning opacity, trading volume, dan kualitas audit) terhadap penghindaran pajak (Current ETR dan BTD), pengaruh penghindaran pajak terhadap nilai perusahaan (Tobin's Q), dan pengaruh transparansi terhadap hubungan antara penghindaran pajak dengan nilai perusahaan. Sampel penelitian terdiri dari 66 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2010-2014 dengan total observasi keseluruhan sebanyak 330. Hasil penelitian menunjukkan transparansi dengan proksi (earning opacity and audit quality) berpengaruh negatif terhadap penghindaran pajak (BTD) dan penghindaran pajak (BTD) akan menurunkan nilai perusahaan. Selain itu, pada perusahaan yang transparan (earning opacity and audit quality), penghindaran pajak yang dilakukan perusahaan akan mengurangi nilai perusahaan This purpose of this study is to examine the effect of transparency (earning opacity trading volume and audit quality) on tax avoidance (Current ETR and BTD), the effect of tax avoidance on firm value (Tobin 's Q) , and transparency on relationship between tax avoidance on firm value. The sample of this study consists of 66 manufacture companies that during the period of 2010-2014, with 330 total observation. The empirical results show transparency (earning opacity and audit quality) has negative effect on tax avoidance (BTD) and tax avoidance (BTD) will decrease firm?s value. In addition, in the transparent company (earning opacity and audit quality) tax avoidance will reduce firm?s value.