

Pengaruh karakteristik perusahaan terhadap tax dispute perusahaan manufaktur, bahan tambang, dan pertanian yang terdaftar di bursa efek indonesia = The effect of company characteristics to tax dispute on manufacturing companies mining companies and agricultural companies listed on indonesia stock exchange

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Abstrak

Penelitian ini bertujuan untuk mengkaji pengaruh karakteristik perusahaan yang meliputi ukuran perusahaan size , jenis industri, umur perusahaan age , liquidity, leverage, profitability, dan tax management terhadap tax dispute sengketa pajak yang terjadi pada perusahaan manufaktur, bahan tambang, dan pertanian yang terdaftar di Bursa Efek Indonesia. Sektor perusahaan manufaktur meliputi perusahaan Hasil Industri Untuk Konsumsi serta Industri Dasar dan Bahan Kimia. Sedangkan jenis industri lainnya meliputi perusahaan bahan tambang dan pertanian. Penelitian ini merupakan penelitian kuantitatif dengan metode regresi logistik untuk mengetahui pengaruh karakteristik perusahaan atas tahun pajak 2008-2015 terhadap tax dispute yang diukur dengan adanya SKP yang diterbitkan pada tahun 2013-2016.

Hasil dari penelitian ini menunjukkan bahwa 49,7 dari total perusahaan dalam sampel mengalami kasus tax dispute sengketa pajak . Sedangkan 66,8 dari total perusahaan yang mengalami tax dispute sengketa pajak adalah perusahaan industri manufaktur. Karakteristik perusahaan berupa ukuran perusahaan size , umur perusahaan age , liquidity, profitability dan tax management mempengaruhi tax dispute perusahaan secara signifikan. Secara spesifik, penelitian ini menemukan bahwa: 1 kenaikan Size meningkatkan peluang tax dispute sebanyak 1,91 kali; 2 pertambahan Age meningkatkan peluang tax dispute 1,01 kali; 3 kenaikan Liquidity menurunkan peluang tax dispute sebanyak 0,41 kali; 4 kenaikan Profitability menurunkan peluang tax dispute sebanyak 0,98 kali; dan 5 tax management yang agresif meningkatkan peluang tax dispute sebanyak 1,06 kali. Namun demikian, penelitian ini tidak dapat menemukan pengaruh signifikan jenis industri dan leverage terhadap tax dispute.

.....This study aims to determine the influence of corporate characteristics that include the size of the company size , type of industry, age of the company age , liquidity, leverage, profitability, and tax management against tax dispute occurred in manufacturing, mining, and agricultural listed on the Indonesia Stock Exchange. The manufacturing sector includes the company 39 s Industrial Products for Consumption as well as Basic Industry and Chemicals. While the types of non manufacturing industries include mining and agricultural companies. This research is a quantitative research with logistic regression method to know the influence of corporate characteristic on fiscal year 2008 2015 to tax dispute as measured by SKP issued in year 2013 2016.

The results of this study indicate that 49.7 of the total companies in the sample experienced tax dispute cases. While 66.8 of the total companies experiencing tax dispute is a manufacturing industry company. Characteristics of the company in the form of company size size , age of company age , liquidity, profitability and tax management affect the tax dispute company significantly. Specifically, the study found that 1 Size increment increases the probate tax dispute by 1.91 times 2 increase in age increases the probability of tax dispute 1.01 times 3 increase in Liquidity decreases tax dispute probability by 0.41 times 4

increase in Profitability decreases the probability of tax dispute by 0.98 times and 5 aggressive tax management increases the probability of tax dispute 1,06 times. However, this study can not find a significant influence of industry type and leverage to tax dispute.