

Pengaruh insentif pajak di negara Indonesia, Thailand, Vietnam, Filipina, Malaysia dan Cina terhadap laba bersih perusahaan pada PT. Century Textile Industry Tbk. = Impacts of tax incentive in Indonesia, Thailand, Vietnam, The Philipines, Malaysia, and China towards the company's net profit in PT. Century Textile Industry Tbk.

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Abstrak

Tax insentif merupakan satu dari beberapa faktor yang mempengaruhi investor untuk berinvestasi di suatu Negara. Oleh karena itu, kebijakan tax insentif yang ditawarkan suatu Negara menjadi salah satu faktor penting bagi keberhasilan menarik calon investor untuk berinvestasi di negara tersebut.

Thesis ini menganalisa kebijakan tax insentif yang diberikan pemerintah Indonesia kepada investor. Apakah tax insentif yang diterapkan Indonesia cukup kompetitif untuk menarik investor berinvestasi di Indonesia?

Untuk menjawab permasalahan tersebut, thesis ini melakukan analisa perbandingan terhadap beberapa negara di Asia, yaitu Thailand, Vietnam, Malaysia, Filipina dan China. Dengan memakai data laporan keuangan PT. Century Textile Industry Tbk periode 1997 sampai dengan 2002 sebagai studi kasus, thesis ini melakukan simulasi pengaruh tax insentif terhadap besarnya pajak yang dibayar perusahaan (prosentase total pajak terhadap laba sebelum pajak perusahaan) di negara-negara observasi.

Hasil simulasi menunjukkan bahwa tax insentif yang diberikan Indonesia memberikan return terendah kepada perusahaan dibandingkan dengan ke lima negara observasi lainnya. Oleh sebab itu, thesis ini merekomendasikan agar Indonesia mempertimbangkan untuk menerapkan tax insentif yang dilakukan oleh negara-negara observasi khususnya Malaysia agar mampu berkompetitif dalam menarik investor berinvestasi di Indonesia.

<hr><i>Tax incentive is one of the factors that influences investors to invest in a country. Therefore, a country policy to offer such incentive becomes one of important factors to successfully attract the would-be investors to invest.

This thesis analysed tax incentive poicy awarded by the government of indonesia to the investors as to whether it was relatively competitive to attract investors to invest in Indonesia or not.

To answer that question, this thesis employed comparative analysis towards several countries in Asia such as Thailand. Wetnam, The Philipines, Malaysia, and China. Through the use of financial data of PT. Century Textile Industry Tbk incorporation from fiscal years 1997 to 2002 as a case study, the thesis conducted a simulation of the tax incentive influence towards the amount of tax paid by the company (percentage of total tax towards profit prior to company tax deduction) in the observed countries.

The results of the simulation showed that tax incentive applied in indonesia provided the lowest return to a

company compared with those of the five observed countries. Thus the thesis recommended that Indonesia should consider to apply the tax incentive like those of the observed countries particularly Malaysia in order to be more competitive in attracting investors to invest in indonesia.</i>