

Analisis pengaruh perubahan tarif PPh Badan UU No.36 Tahun 2008 terhadap nilai EVA, ROI, dan EPS serta faktor penentu tarif pajak efektif pada perusahaan yang terdaftar dalam industri manufaktur periode 2007-2011 = Analysis of effect of corporate tax rates amendments act No.36 of 2008 against EVA, ROI and EPS with determinant factors of effective tax rates in company registered in manufacture industry for periode 2007-2011.

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Abstrak

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Penelitian ini bertujuan mengetahui pengaruh perubahan tarif pajak PPh badan terhadap nilai pengukuran kinerja perusahaan serta faktor penentu tarif pajak efektif pada masa sebelum dan sesudah periode perubahan. Penelitian menggunakan variabel EVA, ROI, EPS serta tarif pajak efektif untuk mengetahui signifikansi perbedaan, menggunakan Wilcoxon rank test dan paired t-test. Analisis data panel dengan model random effect terkait faktor penentu tarif pajak efektif menggunakan proksi leverage, size dan capital intensity. Hasil penelitian menunjukkan terdapat perbedaan signifikan nilai EVA, ROI, EPS serta tarif pajak efektif sebelum dan sesudah periode perubahan tarif pajak, serta size berpengaruh signifikan positif terhadap tarif pajak efektif sebelum perubahan tarif PPh badan.

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ABSTRACT

This study aims to determine the effect of changes in corporate income tax rate on the value of the company's performance measurement and determinants of effective tax rates in the period before and after the period of change. Studies using variable EVA, ROI, EPS and effective tax rate to determine the significance of the differences, using the Wilcoxon rank test and paired t-test. Analysis of panel data with random effects models related to determinants factors of effective tax rates using a proxy for leverage, size and capital intensity. The results showed there were significant differences in the value of EVA, ROI, EPS and effective tax rates before and after the period of change in tax rate, and size has a positive significant effect on the effective tax rate before the change in corporate income tax rates.