

Analisis publikasi artikel pajak pada jurnal the accounting review journal of accounting and economics dan journal of accounting research tahun 2008 2012 = An analysis of taxation research s publications on the accounting review journal of accounting and economics and journal of accounting research during period 2008 2012

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Abstrak

ABSTRAK

Paper ini meneliti perkembangan dan karakteristik paper perpajakan pada jurnal The Accounting Review, Journal of Accounting and Economics, dan Journal of Accounting Research selama tahun 2008-2012 dan kemudian membandingkan hasil analisis dengan hasil dari studi sebelumnya. Analisis berupa content analysis yang meliputi jumlah paper yang dipublikasikan, metodologi yang digunakan, dan atribut penulis artikel pajak. Hasil penelitian ini menunjukkan adanya tidak adanya peningkatan paper perpajakan yang konsisten, di mana area riset yang paling diminati adalah riset perencanaan pajak, riset mengenai tradeoff pajak dan non pajak, dan riset mengenai penghindaraan pajak dengan sebagian besar penulis berasal dari U.S. dan metodologi archival/empirical masih paling sering digunakan.

ABSTRACT

This paper investigate the development and characteristics of taxation papers on The Accounting Review, Journal of Accounting and Economics, and Journal of Accounting Research during period 2008-2012 and then compare the results with previous studies?. The analysis use the content analysis method on the number of papers published, methodology utilized, and on the authors? attributes. The results suggest that there is no consistent growth on taxation papers. Additionally, the tax planning research area, the coordination of tax and non-tax factors, and corporate tax avoidance are being the most employed taxation research area, while the most of authors are U.S. co-author and archival/empirical methodology being the most utilized.