

Analisis pengaruh kepemilikan institusional terhadap book tax differences pada perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2011 = An analysis of the effect of institutional ownership on book tax differences empirical study at registered company on the Indonesian Stock Exchange year 2011

Adiena Amalia, author

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Abstrak

Tujuan penelitian ini adalah untuk membuktikan pengaruh kepemilikan institusional terhadap Book Tax Differences pada perusahaan publik di Indonesia. Penelitian ini menggunakan 82 sampel perusahaan publik yang memenuhi kriteria penelitian. Kepemilikan Institusional diprosikan dengan sesuai persentase kepemilikan saham oleh institusi perusahaan. BTD diprosikan menjadi tiga komponen yaitu, total BTD, perbedaan permanen, dan perbedaan temporer.

Hasil penelitian menunjukkan adanya pengaruh negatif signifikan pada total BTD, yang berarti semakin tinggi kepemilikan institusional, semakin rendah total BTD. Untuk perbedaan permanen, kepemilikan institusional berpengaruh secara positif signifikan terhadap variabel tersebut, yang mengindikasikan bahwa semakin tinggi kepemilikan institusional semakin tinggi perbedaan permanen. Dan kepemilikan institusional berpengaruh negatif terhadap perbedaan temporer, yang berarti semakin tinggi kepemilikan institusional, semakin rendah perbedaan temporer.

.....The purpose of this research is to find the effect of institutional ownership on Book Tax Differences of registered company in Indonesia for year 2011. This research uses 82 registered companies which fulfill sample criteria. Level of Institutional ownership is measured by the percentage of share's ownership by institutional companies. BTD is measured into three components, which are, Total BTD, permanent differences and temporary differences.

The results showed a significant negative effect on total BTD, which means the higher institutional ownership, the lower the total BTD. For permanent differences, institutional ownership is positively significant effect on these variables, indicating that the higher the institutional ownership, the higher permanent differences. Institutional ownership is also has a significant negative effect on temporary differences, which means that the higher institutional ownership, the lower level of temporary differences.