

Pengaruh corporate governance, tax aggressiveness, dan perubahan dalam ketentuan tarif pajak terhadap value relevance dari pajak tangguhan = The effect of corporate governance tax aggressiveness and changes in tax rate to value relevance of deferred tax

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh corporate governance, tax aggressiveness, dan perubahan dalam ketentuan tarif pajak terhadap value relevance dari pajak tangguhan. Penelitian ini mengacu pada penelitian Chludek (2011). Corporate governance diukur dengan efektivitas dewan komisaris dan komite audit. Tax aggressiveness diukur dengan cash effective tax rate. Perubahan dalam ketentuan tarif pajak diukur dengan variabel dummy. Pengujian hipotesis ini menggunakan teknik regresi panel, dengan sampel 36 perusahaan yang terdaftar di Bursa Efek Indonesia selama tahun 2005-2012.

Hasil penelitian ini menunjukkan bahwa informasi pajak tangguhan memiliki value relevance. Corporate governance tidak memiliki hubungan terhadap value relevance dari aset pajak tangguhan dan tidak dapat meningkatkan value relevance dari liabilitas pajak tangguhan. Tax aggressiveness tidak memiliki hubungan terhadap value relevance dari aset pajak tangguhan dan tidak menurunkan value relevance dari liabilitas pajak tangguhan. Perubahan dalam ketentuan tarif pajak meningkatkan value relevance aset pajak tangguhan dan menurunkan value relevance liabilitas pajak tangguhan.

.....The objective of this research is to examine the effect of corporate governance, tax aggressiveness, and changes in tax rate to value relevance of deferred tax. This research refers to previous research conducted by Chludek (2011). Corporate governance is measured by effectiveness of board of commissioners and audit committees. Tax aggressiveness is measured by cash effective tax rate. Changes in tax rate is measured by dummy variable. Testing hypothesis are conducted using panel regression technique, with 36 sample companies listed in Indonesia Stock Exchange during 2005-2012.

The result of this research shows that information of deferred tax have value relevance. Corporate governance does not have a relationship with value relevance of deferred tax asset and does not increase value relevance of deferred tax liability. Tax aggressiveness does not have a relationship with value relevance of deferred tax asset and does not decrease value relevance of deferred tax liability. Changes in tax rate increase value relevance of deferred tax asset dan decrease deferred tax liability.