

Pengaruh kualitas audit dan perubahan ketentuan tarif pajak terhadap value relevance atas pajak tangguhan = The effect of audit quality and tax rates changes on the value relevance of deferred tax

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Abstrak

Penelitian ini bertujuan untuk mengetahui adanya value relevance atas pengakuan pajak tangguhan serta menghubungkannya dengan kualitas audit dan perubahan ketentuan tarif pajak. Pengujian dilakukan pada perusahaan sektor manufaktur dan menggunakan metode data panel. Model yang digunakan berasal dari model Feltham dan Ohlson (1995).

Hasil menunjukkan bahwa aset pajak tangguhan memiliki value relevance dan kualitas audit yang diukur dengan ukuran KAP dan auditor tenure meningkatkan value relevance atas aset pajak tangguhan. Adapun value relevance atas aset pajak tangguhan berbeda antara sebelum dan sesudah perubahan ketentuan tarif pajak. Sementara liabilitas pajak tangguhan tidak memiliki value relevance.

.....The purpose of this study is to investigate the value relevance of recognition of deferred tax and relate it with audit quality and changes in tax rates. The tests conducted to the manufacturing sector company and using panel data methods. The model is derived from the model of Feltham and Ohlson (1995).

Results indicate that the deferred tax assets have value relevance and audit quality as measured by auditor size and auditor tenure increases the value relevance of deferred tax assets. As for the value relevance of deferred tax assets is different between before and after the changes in tax rates. While deferred tax liabilities are not have value relevance.