

Pengaruh perencanaan pajak terhadap nilai perusahaan dengan moderasi corporate governance dan board diversity = The effect of tax planning to firm value with moderating corporate governance and board diversity / Nanik Lestari

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Abstrak

ABSTRAK
Penelitian ini bertujuan menguji pengaruh aktivitas perencanaan pajak terhadap nilai perusahaan dengan moderasi mekanisme corporate governance dan board diversity. Penelitian ini menggunakan sampel perusahaan non perbankan dan keuangan yang terdaftar di Bursa Efek Indonesia periode 2010 – 2011. Hasil dari penelitian ini menunjukkan bahwa perencanaan pajak berpengaruh positif dalam meningkatkan nilai perusahaan. Mekanisme corporate governance memperlemah pengaruh positif perencanaan pajak terhadap nilai perusahaan. Board diversity (Usia dan Latar belakang pendidikan dewan direksi) memperkuat pengaruh positif perencanaan pajak terhadap nilai perusahaan, kecuali untuk minority memperlemah pengaruh positif perencanaan pajak terhadap nilai perusahaan.

ABSTRACT
The purpose of this research is to analyze the impact activities tax planning to firm value with moderating corporate governance and board diversity. The research was conducted for nonbanking and financial firms in Indonesia Stock Exchange for period 2010 – 2011. The results of this study are: Firstly, we find evidence of positive relationship activities tax planning and firm value. Secondly, we find evidence that corporate governance mechanism could decrease the positive influence of tax planning into firm value. Thirdly, we find evidence that board diversity (AGE and BSTUDY of member director) could increase the positive influence of activities tax planning into firm value, except for minority could decrease the positive influence of activities tax planning into firm value.