

Analisis pengaruh strategi bisnis perusahaan terhadap tingkat penghindaran pajak pada perusahaan manufaktur yang terdaftar di BEI = The effect analysis of firm's business strategy against its level of tax avoidance on registered manufacturing company in Indonesia Stock Exchange

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Abstrak

[ABSTRAK

Di era globalisasi ini persaingan bisnis semakin ketat. Tiap perusahaan akan berusaha sebaik mungkin untuk tetap bertahan dalam bisnis. Agar tetap bisa bertahan (survive) tiap perusahaan memiliki strategi bisnis yang berbeda. Oleh karena itu penulis ingin mengetahui apakah strategi bisnis perusahaan seperti yang dijelaskan dalam tipologi Miles dan Snow (1978), mempengaruhi tingkat/kadar penghindaran pajaknya.

Kesimpulannya, tidak terdapat perbedaan besarnya

aktivitas dalam menghindari pajak, baik itu menggunakan strategi bisnis yang fokus kepada minimalisasi biaya maupun strategi bisnis yang fokus kepada inovasi produk. Hal ini menunjukkan bahwa penentuan dalam penerapan strategi bisnis untuk menggunakan pola yang jelas antara strategi bisnis yang fokus pada biaya dan strategi bisnis yang fokus pada inovasi produk masih belum konsisten, sehingga tidak bisa dilihat dengan jelas perbedaan aktivitas dalam menghindari pajak.

ABSTRAK

In this globalization era, business competition is getting tougher. Each company will do the best to survive in business world. In order to survive, each company has different business strategies. Therefore, the authors wanted to find out whether the company's business strategy as described in the typology of Miles and Snow (1978), affects the degree/level of tax avoidance. In conclusion, there are no significant differences of tax avoidance activity; whether it uses a business strategy that focuses on cost minimization or business strategies that focus on product innovation. This indicates that the determination of the application of business strategy in using a clear pattern between business strategy that focused on cost and business strategies that focus on product innovation is still not mconsistent, hence differences in tax avoidance activities can not be seen clearly., In this globalization era, business competition is getting tougher. Each company

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