

Analisis pengaruh penghindaran pajak terhadap nilai perusahaan dengan kepemilikan institusional dan kepemilikan keluarga sebagai variabel moderasi = Analysis the effect of tax avoidance on firm's value with institutional and family ownership as moderating

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Abstrak

[ABSTRAK

Tujuan penelitian ini untuk mengetahui secara empiris pengaruh penghindaran pajak terhadap nilai perusahaan serta pengaruh kepemilikan institusional dan kepemilikan keluarga terhadap hubungan antara penghindaran

pajak dan nilai perusahaan. Populasi dalam penelitian ini adalah semua perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia pada tahun 2006

sampai 2010. Sampel dipilih dengan menggunakan metode purposive sampling dan diperoleh 126 perusahaan yang menjadi sampel. Pengujian hipotesis dilakukan

menggunakan analisis regresi berganda. Hasil penelitian tidak menemukan adanya bukti bahwa penghindaran pajak berpengaruh terhadap nilai perusahaan.

Kepemilikan institusional dan kepemilikan keluarga bukan merupakan variabel pemoderasi antara penghindaran pajak dan nilai perusahaan.

ABSTRAK

The aims of this research are empirically to find out the influence of tax avoidance on the firm's value and the influence of institutional ownership and

family ownership on the relation between tax avoidance and firm's value. The population of this research are all non financial companies on the Indonesian

Stock Exchange from 2006 until 2010 period. Samples are gathering using the method purposive sampling constituting 126 companies. Hypothesis is tested by

the use of multiple regressions. The research is not reveals there are result that tax

avoidance has not influence on firm value. Institutional ownership and family ownership are not among those moderating variables applied for tax avoidance

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