

Analisis pengaruh tax avoidance terhadap cost of debt dengan efektifitas komite audit sebagai variabel pemoderasi pada perusahaan industri manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2009 – 2012 = Relation analysis of tax avoidance and cost of debt and effectiveness as moderation variable at the registered manufacturing industry company on The Stock Exchange year 2009 – 2012

Simanjuntak, Dian Fransiskus, author

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Abstrak

Penelitian ini membahas tentang pengaruh tax avoidance terhadap cost of debt pada perusahaan manufaktur di Indonesia tahun 2009 – 2012, dan juga menganalisis pengaruh efektifitas komite audit dalam mempengaruhi hubungan tax avoidance dan cost of debt dimana penelitian ini menggunakan model discretionary accrual yang digunakan Lim (2010) dalam mengukur tax avoidance dan menggunakan pengukuran cost of debt yang digunakan oleh Lim (2010).

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Hasil dari penelitian ini menunjukkan hubungan yang negatif signifikan antara tax avoidance dan cost of debt dimana terdapat hubungan substitusi antara tax avoidance dan cost of debt. Efektifitas komite audit terbukti tidak berpengaruh signifikan dalam mempengaruhi hubungan negatif antara tax avoidance dan cost of debt.

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This thesis discusses the analysis of the effect of tax avoidance on the cost of debt on manufacturing company in Indonesia in year 2009 – 2012, and also analyze the effect of effectiveness audit committee in influencing the relationship of tax avoidance and cost of debt. This study used model discretionary accrual same used by Lim (2010) to measure tax avoidance.

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The result of this study showed a negative significant correlation between tax avoidance and cost of debt and there is a substitution relationship between tax avoidance and cost of debt on manufacturing in Indonesia in year 2009 – 2012. This thesis find that the effectiveness of audit committee had no significant effect in influencing the negative relationship between tax avoidance and cost of debt.