

Analisis pengaruh tax aggressiveness perusahaan terhadap penggunaan utang perusahaan non-keuangan Tahun 2008-2012 di Indonesia = The impact of corporate tax aggressiveness on non financial corporate debt in 2008-2012

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Abstrak

[ABSTRAK

Penelitian ini menjelaskan pengaruh Tax Aggressiveness yang diterapkan oleh perusahaan terhadap penggunaan utang sebagai penyusun struktur modal bagi perusahaan yang diukur dengan menggunakan Tax Shelter, Discretionary Book-Tax Difference, Cash Effective Tax Rate, dan Effective Tax Rate pada perusahaan. Penelitian ini menemukan bahwa terdapat pengaruh antara agresivitas pajak terhadap penggunaan utang, dimana perusahaan dengan strategi manajemen pajak yang lebih agresif akan menggunakan tingkat utang yang lebih rendah.

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ABSTRACT

This research provide an explanation about the impact of corporate tax aggressiveness measured by Tax Shelter, Discretionary Book-Tax Difference, Cash Effective Tax Rate, and Effective Tax Rate to debt as capital structure of the firm. This research finds that there is an impact between tax aggressiveness management and debt used as capital structure of the firms. More aggressive tax management strategies they used, the firm will use lower debt level.; This research provide an explanation about the impact of corporate tax aggressiveness measured by Tax Shelter, Discretionary Book-Tax Difference, Cash Effective Tax Rate, and Effective Tax Rate to debt as capital structure of the firm. This research finds that there is an impact between tax aggressiveness management and debt used as capital structure of the firms. More aggressive tax management strategies they used, the firm will use lower debt level., This research provide an explanation about the impact of corporate tax aggressiveness measured by Tax Shelter, Discretionary Book-Tax Difference, Cash Effective Tax Rate, and Effective Tax Rate to debt as capital structure of the firm. This research finds that there is an impact between tax aggressiveness management and debt used as capital structure of the firms. More aggressive tax management strategies they used, the firm will use lower debt level.]