

Pengaruh book tax differences dan struktur kepemilikan terhadap relevansi laba = The influence of book tax differences and ownership structure on value relevance of earning

Dimas Prasetya Wardana, author

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Abstrak

Penelitian ini bertujuan menguji pengaruh book-tax differences dan struktur kepemilikan terhadap relevansi laba. Book-tax differences dibagi menjadi normal dan abnormal book tax differences. Struktur kepemilikan yang diuji adalah kepemilikan keluarga dan kepemilikan institusional.

Hasil penelitian menunjukkan normal book tax differences tidak mempengaruhi relevansi laba, abnormal book tax differences signifikan berpengaruh negatif terhadap relevansi laba, kepemilikan keluarga dan institusional berpengaruh positif terhadap relevansi laba.

.....This study aimed to test the influence of book tax differences and family ownership structure on value relevance of earning. Book tax differences are separated to be normal and abnormal book tax differences.

Firm ownership structure that to be tested is family ownership and institutional ownership.

The results show that normal book tax differences do not have influence to value relevance of earning.

Abnormal book tax differences have significant negative influence to value relevance of earning. Family ownership and institutional ownership have significant positive influence to value relevance of earning.