

Pengaruh insentif pajak atas pengeluaran CSR terhadap aktivitas CSR dan tax avoidance = The effect of tax incentive for CSR expenditure to CSR activity and tax avoidance

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Abstrak

[ABSTRAK

Tesis ini bertujuan untuk meneliti pengaruh dikeluarkannya PP No. 93 Tahun 2010 tentang insentif pajak atas pengeluaran CSR tertentu terhadap aktivitas CSR dan tingkat tax avoidance perusahaan. Dengan menggunakan sampel perusahaan manufaktur tahun 2008 hingga 2011, ditemukan bahwa terdapat peningkatan rata-rata aktivitas CSR antara tahun 2008 dan 2011. Namun berdasarkan hasil regresi, peningkatan aktivitas CSR tersebut bukan disebabkan oleh dikeluarkannya PP No. 93 Tahun 2010. Selanjutnya, penelitian ini mendokumentasikan bahwa terdapat penurunan rata-rata tingkat tax avoidance antara sebelum dan setelah dikeluarkannya peraturan tersebut. Terakhir, penelitian ini membuktikan bahwa tingkat tax avoidance tidak mempengaruhi aktivitas CSR, dan PP No. 93 Tahun 2010 tidak mempengaruhi hubungan tingkat tax avoidance dan aktivitas CSR. Dari hasil wawancara diperoleh kesimpulan bahwa sebagian besar perusahaan tidak mengetahui adanya insentif pajak atas pengeluaran CSR tertentu. Dan aktivitas CSR perusahaan tidak didasarkan pada ada-tidaknya insentif pajak atas pengeluaran CSR.

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ABSTRACT

This study is aimed at investigating the effect of PP No. 93 Tahun 2010 about tax incentive for certain CSR expenditures, to CSR activities and tax avoidance. Using sample data from manufacture industry 2008 to 2011, the results show that there is significant enhancement in CSR activity between 2008 and 2011. But the increment of CSR activity is not because of PP No. 93 Tahun 2010. There is reduction in tax avoidance level between before and after the publishment of PP No. 93 Tahun 2010. We also find that there is no association between tax avoidance and CSR activity, and PP No. 93 Tahun 2010 has no influence to the association between tax avoidance and CSR activity. From companies that we interviewed, we conclude that most of them don't know that there is a tax incentive for CSR expenditure. Thus, this regulation has no effect to their CSR activity.;This study is aimed at investigating the effect of PP No. 93 Tahun 2010 about tax incentive for certain CSR expenditures, to CSR activities and tax avoidance. Using sample data from manufacture industry 2008 to 2011, the results show that there is significant enhancement in CSR activity between 2008 and 2011. But the increment of CSR activity is not because of PP No. 93 Tahun 2010. There is reduction in tax avoidance level between before and after the publishment of PP No. 93 Tahun 2010.

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