

Penggelapan pajak dan ekspektasi bisnis sebuah kasus di Sektor Wholesale dan retail di Kantor Pelayanan Pajak Madya Jakarta Barat iIndonesia = Tax evasion and business expectation a wholesale and retail sector case of medium tax Office in West Jakarta Indonesia / Ratna Marlina

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Abstrak

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Studi ini meneliti hubungan antara penggelapan pajak, sebagai salah satu indikator kepatuhan pajak, dan ekspektasi bisnis serta determinan-determinan lainyang potensial. Variabel-variabel yang dipilih dalam hubungannya dengan penggelapan pajak adalah net profit margin, inventory turnover, corporate income, marginal tax rate dan fixed assets ratio. Dari hasil regresi menunjukkan bahwa net profit margin dan inventory turnover yang digunakan sebagai proxy ekspektasi bisnis, memiliki korelasi negatif. Hasil ini sejalan dengan hipotesis awal berdasarkan teori. Sebaliknya, income, fixed assets ratio dan marginal tax rate, yang diharapkan juga mempengaruhi tingkat kepatuhan pajak berdasarkan teori, tidak signifikan secara statistik.

ABSTRACT

In this research study an investigation was conducted into the relationship between tax evasion as an indicator of tax compliance and business expectations and other possible determinants The following variables were chosen to assess their effect on tax evasion net profit margins inventory turnover corporate income the marginal tax rate and the fixed assets ratio Results reveal that the net profit margin and inventory turnover as proxies for business expectations have a negative relationship these results were expected from the theory On the other hand income the fixed assets ratio and the marginal tax rate which were also expected to affect tax compliance in theory did not have a statistically significant effect on tax evasion