

Tax sheltering : studi empiris mengetahui adanya tax sheltering menggunakan informasi laporan keuangan perusahaan terdaftar di Bursa Efek Indonesia periode 2009-2013 = Tax sheltering : empirical study seeking sheltering using financial statement information listed company in Indonesia Stock Exchange 2009-2013 / Diana

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Abstrak

[Penelitian ini membahas bagaimana tax sheltering bisa terdeteksi dengan menggunakan data yang ada dalam laporan keuangan. penelitian ini menggunakan data yang berasal dari Bagian Pemeriksaan KPP Perusahaan Masuk Bursa serta dari laporan keuangan masing-masing perusahaan. Sampel penelitian ini selama 2009-2013 dengan total sampel 1220 firm-years. Teknik penelitian ini menggunakan cross-section logistic regresion. Penelitian ini menemukan bahwa Foreign Income, Size, dan loss carryforward memiliki kemungkinan hubungan positif dengan tax shelter.

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The purpose of this study are to find tax sheltering using financial information. Data gathered in this study come from Bagian Pemeriksaan KPP Perusahaan Masuk Bursa and company financial report. Sample in this study are 1220 firmyears from 2009-2013. Technique were used are cross-section logistic regresion. This empirical study result that Foreign Income, Size, dan loss carryforward more likely have positif relation with tax shelter.;The purpose of this study are to find tax sheltering using financial information. Data gathered in this study come from Bagian Pemeriksaan KPP Perusahaan Masuk Bursa and company financial report. Sample in this study are 1220 firmyears from 2009-2013. Technique were used are cross-section logistic regresion. This empirical study result that Foreign Income, Size, dan loss carryforward more likely have positif relation with tax shelter.;The purpose of this study are to find tax sheltering using financial information.

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