

Pengaruh penghindaran pajak dan kepemilikan keluarga terhadap biaya utang = The effect of tax avoidance and family ownership on cost of debt

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Abstrak

[Tujuan dari penelitian ini adalah untuk membuktikan pengaruh penghindaran pajak dan kepemilikan keluarga terhadap biaya utang perusahaan Penelitian ini menggunakan metode panel dengan jumlah sampel 127 perusahaan yang terdaftar di Bursa Efek Indonesia dalam periode 2010 2013 Variabel kontrol yang digunakan yaitu umur perusahaan ukuran perusahaan kualitas auditor leverage dummy rasio utang terhadap ekuitas dan arus kas operasi Hasil penelitian membuktikan bahwa penghindaran pajak yang diukur dengan proksi abnormal BTD terbukti memiliki pengaruh negatif signifikan terhadap biaya utang Selain itu kepemilikan keluarga yang diukur dengan dummy kepemilikan keluarga mayoritas juga terbukti memiliki pengaruh negatif signifikan terhadap biaya utang.

.....The objective of this study is to examine the effect of tax avoidance and family ownership on corporate cost of debt This study used panel method with 127 public firm listed in BEI in 2010 2013 as the sample Control variabel used are firm age firm size auditor quality leverage and operational cash flow The empirical results give evidence that tax avoidance which is measured by abnormal BTD has significant negative effect on cost of debt Family ownership which is measured by dummy variable for majority family ownership also has significant negative on cost of debt.;The objective of this study is to examine the effect of tax avoidance and family ownership on corporate cost of debt This study used panel method with 127 public firm listed in BEI in 2010 2013 as the sample Control variabel used are firm age firm size auditor quality leverage and operational cash flow The empirical results give evidence that tax avoidance which is measured by abnormal BTD has significant negative effect on cost of debt Family ownership which is measured by dummy variable for majority family ownership also has significant negative on cost of debt ;The objective of this study is to examine the effect of tax avoidance and family ownership on corporate cost of debt This study used panel method with 127 public firm listed in BEI in 2010 2013 as the sample Control variabel used are firm age firm size auditor quality leverage and operational cash flow The empirical results give evidence that tax avoidance which is measured by abnormal BTD has significant negative effect on cost of debt Family ownership which is measured by dummy variable for majority family ownership also has significant negative on cost of debt , The objective of this study is to examine the effect of tax avoidance and family ownership on corporate cost of debt This study used panel method with 127 public firm listed in BEI in 2010 2013 as the sample Control variabel used are firm age firm size auditor quality leverage and operational cash flow The empirical results give evidence that tax avoidance which is measured by abnormal BTD has significant negative effect on cost of debt

Family ownership which is measured by dummy variable for majority family ownership also has significant negative on cost of debt]