

Pengaruh penghindaran pajak dan transparansi terhadap nilai perusahaan pada perusahaan manufaktur dengan saham terdaftar tahun 2011-2014 = The effect of transparency and tax aggressiveness on firm value in manufacture firms that listed at indonesia stock exchange for period of 2011-2014 / Raisa Dewita Theresia Silalahi

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh transparansi terhadap agresivitas pajak (CETR, LCETR dan PBSD) serta pengaruh transparansi sebagai variabel moderasi antara penghindaran pajak dan nilai perusahaan (Tobin's Q). Sampel penelitian terdiri dari 79 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2011-2014, dengan total observasi 266 firms-years dengan pengujian data panel. Hasil penelitian menunjukkan bahwa pada perusahaan yang transparan, kenaikan agresivitas pajak perusahaan akan meningkatkan nilai perusahaan tersebut secara jangka pendek, signifikan pada level 5%. Namun secara jangka panjang, pada perusahaan yang transparan, kenaikan agresivitas pajak perusahaan akan menurunkan nilai perusahaan tersebut secara signifikan.;<hr>

ABSTRACT

The purpose of this study is to examine the effect of transparency on Tax Aggressiveness (CETR, LCETR and PBSD) and its effect as moderating variable between Tax Avoidance and firm value (Tobin's Q). The sample of this study consists of 79 manufacture firms that listed for period of 2011-2014, with 266 firms-years total observation using panel data. The empirical results of this study show that in transparent firm, tax aggressiveness has positif effect to increase firm value annually. However, in the long term, tax aggressiveness will decrease firm's value, in transparent company, <hr>

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