

Pengaruh kepentingan investor asing dan kualitas informasi internal terhadap penghindaran pajak = The impact of foreign investors interest and internal information quality on tax avoidance

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Abstrak

[Penelitian ini meneliti tentang pengaruh kepentingan investor asing dan kualitas informasi internal terhadap penghindaran pajak dengan sampel perusahaan non keuangan yang tercatat di BEI pada periode 2010-2014. Kepentingan investor asing dilihat dengan menggunakan tiga proxy. Hasil penelitian menunjukkan bahwa proporsi kepemilikan saham asing di perusahaan memiliki pengaruh negatif terhadap penghindaran pajak. Kepemilikan saham asing yang signifikan di perusahaan berpengaruh positif terhadap penghindaran pajak. Wakil direksi asing menunjukkan hasil tidak signifikan dengan penghindaran pajak. Sedangkan, kualitas informasi internal dilihat dengan menggunakan empat proxy. Hasil penelitian menunjukkan rentang waktu pengumuman laba memiliki pengaruh negatif terhadap penghindaran pajak. Akurasi proyeksi manajemen dalam jangka pendek memiliki pengaruh positif terhadap penghindaran pajak, akan tetapi dalam jangka panjang memiliki pengaruh negatif terhadap penghindaran pajak. Penggunaan ERP memiliki pengaruh positif terhadap penghindaran pajak dan Tidak adanya restatement memiliki pengaruh negatif terhadap penghindaran pajak.

.....This study examines the impact of interest for foreign investors and internal information quality on tax avoidance using non financial company listed in BEI 2010-2014 as samples. Foreign investors' interest is measured with three proxies. From these three proxies, the results showed that the proportion of shares owned by foreign investors is negatively correlated with tax avoidance. The significant foreign shareholding, nonetheless, is positively correlated with tax avoidance. Moreover, the proportion of foreign directors on the board is not considerably associated with tax avoidance. However, internal information quality is measured with four proxies. From these four proxies, the result indicated that earnings announcement speed is negatively correlated with tax avoidance. Management forecast accuracy in the short period of time is positively influenced by tax avoidance; on the other hand, for the longterm period is negatively influenced by tax avoidance. For the ERP, it is positively correlated with tax avoidance. No error restatement is negatively correlated with tax avoidance.

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