

Pengaruh kompensasi manajemen terhadap penghindaran pajak perusahaan dengan moderasi efektivitas dewan komisaris dan kepemilikan keluarga = The effects of management compensation to tax avoidance with the effective board of commissioners and family firm s ownership as moderating variables

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Abstrak

[ABSTRAK

Penelitian ini bertujuan menguji dampak kompensasi manajemen terhadap penghindaran pajak, serta melihat peran efektivitas dewan komisaris dan kepemilikan keluarga terhadap pengaruh kompensasi manajemen dengan penghindaran pajak. Populasi yang digunakan dalam penelitian adalah perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2011-2014, dengan metode purposive sampling diperoleh 668 sampel observasi yang memenuhi kriteria. Hasil penelitian ini menunjukkan bahwa kompensasi manajemen berpengaruh positif terhadap penghindaran pajak. Selain itu, efektivitas dewan komisaris terbukti dapat memperkuat pengaruh positif kompensasi manajemen terhadap penghindaran pajak, sedangkan kepemilikan keluarga memperlemah pengaruh positif antara kompensasi manajemen dengan penghindaran pajak.

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ABSTRACT

The aim of this study is to investigate the effect of management compensation to tax avoidance, and also examines the role of board effectiveness and family firm's ownership could moderate the relation between management compensation and tax avoidance. The population in this study is industries that listed on Indonesia Stock Exchange (IDX) from 2011 to 2014, with purposive sampling method, the final total sample observation is 668 firm-years. The result shows the positive effect between management compensation and tax avoidance. In addition, board effectiveness could support the positive influence of management compensation into tax avoidance, while family firm's ownership could reduce the positive influence of management compensation to tax avoidance.;The aim of this study is to investigate the effect of management compensation to tax avoidance, and also examines the role of board effectiveness and family firm's ownership could moderate the relation between management compensation and tax avoidance. The population in this study is industries that listed on Indonesia Stock Exchange (IDX) from 2011 to 2014, with purposive sampling method, the final total sample observation is 668 firm-years. The result shows the positive effect between management compensation and tax avoidance. In addition, board effectiveness could support the positive influence of management compensation

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