

Pengaruh struktur kepemilikan perusahaan keluarga, asing dan pemerintah terhadap aggressive tax avoidance = The effect of corporate ownership structures family foreign and government toward aggressive tax avoidance

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Abstrak

ABSTRAK

antara sruktur kepemilikan keluarga, pemerintah dan asing dalam perusahaan dengan agresivitas pajak dengan pengukuran yang berbeda dengan penelitian terdahulu. Agresivitas pajak dalam penelitian ini menggunakan pengukuran Long Run Cash ETR dan Abnormal BTD. Sample penelitian ini menggunakan perusahaan yang listed di Bursa Efek Indonesia periode 2010-2014. Hasil penelitian ini menunjukkan bahwa struktur kepemilikan keluarga memiliki hubungan yang negatif terhadap agresivitas pajak di Indonesia. Selanjutnya struktur kepemilikan asing memiliki hubungan positif terhadap agresivitas pajak di Indonesia. Sedangkan untuk kepemilikan pemerintah tidak berpengaruh secara signifikan terhadap agresivitas pajak di Indonesia. Hal ini diduga karena jumlah perusahaan kepemilikan pemerintah yang listed di Bursa Efek Indonesia rendah.

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ABSTRACT

This study aims to examine empirical evidence about the relationship between ownership of family, government, and foreign companies with aggressive tax avoidance in Indonesia with different measurements from previous research. Aggressive tax avoidance in this study measured using Long Run Cash ETR and Abnormal BTD measurements. The samples of this study are public listed firm which had listed in Indonesia Stock Exchange on 2010-2014. The results of this study show that family ownership has a negative correlation to the aggressive tax avoidance in Indonesia. Furthermore, the structure of foreign ownership has a positive correlation with aggressive tax avoidance in Indonesia. The other result of this study, for government ownership has no significant effect on influencing the relation on tax aggresivenes in Indonesia . hypothetically this is due to the lower number of government ownership of companies listed on the Indonesia Stock Exchange .