

Pengaruh mekanisme corporate governance dan insentif manajemen terhadap tax avoidance pada perusahaan di Indonesia = The effect of corporate governance mechanism and managerial incentives on corporate tax avoidance in Indonesia

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Abstrak

Penelitian ini bertujuan untuk menguji hubungan antara corporate governance, managerial incentives, dan corporate tax avoidance. Untuk melihat kesimpulan yang berbeda di sepanjang distribusi tax avoidance, penelitian ini menggunakan quantile regression untuk menunjukkan hubungan antara corporate governance dengan tax avoidance. Penelitian ini menemukan hubungan positif antara corporate governance dan tax avoidance pada tingkat yang rendah, tetapi ditemukan hubungan sebaliknya pada tingkat tax avoidance yang tinggi. Hasil ini menunjukkan bahwa terdapat hubungan yang lebih kuat antara corporate governance dengan tax avoidance pada tingkat yang ekstrim. Selain itu penelitian ini juga menemukan hubungan negatif antara managerial incentives dan tax avoidance.

<hr>The aim of the research is examine the link between corporate governance, managerial incentives, and corporate tax avoidance. Agency problems may lead managers to make difference decisions regarding tax compliance. Manager may see tax avoidance as an investment like other similar opportunity. To see a broaden view along the level of tax avoidance, this research use quantile regression to exhibit link between corporate governance and tax avoidance. This research find a positive relation between corporate governance mechanism for low level of tax avoidance, but a negative relation for high levels of tax avoidance. These results indicate that these governance mechanism have a stronger relation with more extreme levels of tax avoidance. Meanwhile this research find a negative influence between managerial incentives and tax avoidance.