

Analisis hubungan accounting irregularities terhadap agresivitas pajak = Analysis the relationship between accounting irregularities and tax aggressiveness

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Abstrak

Penelitian ini bertujuan untuk melihat hubungan antara accounting irregularities dengan agresivitas pajak. Penelitian dilakukan dengan menggunakan perhitungan M-score sebagai alat pengukur tindakan accounting irregularities dan effective tax rate ETR untuk menghitung agresivitas pajak. Penelitian dilakukan kepada 180 perusahaan publik yang terdaftar di BEI dan tidak bergerak dalam sektor finansial dalam kurun waktu 2012-2015. Hasil penelitian menunjukkan terdapat hubungan negatif signifikan antara accounting irregularities dengan agresivitas pajak. Hubungan ini membuktikan terdapat trade off antara agresivitas pajak dengan tindakan accounting irregularities.

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This study aims to see the relationship between accounting irregularities with tax aggressiveness. The study was conducted by using M Score as a measure of accounting irregularities and effective tax rate ETR to calculate tax aggressiveness. The study was conducted to 180 public companies listed on the IDX out of the financial sector in the period 2012 2015. The result of the research showed relationship between accounting irregularities and tax aggressiveness is significant negative correlation. That result proves there is a trade off between tax aggressiveness and accounting irregularities.