

Analisis pengaruh efektivitas dewan komisaris dan financial distress di Indonesia terhadap agresivitas pajak = The effect of board of commisioners effectiveness and financial distress in Indonesia on tax agressiveness

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh efektivitas dewan komisaris Efektivitas Dewan Komisaris dan financial Distress Di Indonesia Terhadap Agresivitas Pajak. Penelitian in menggunakan 120 perusahaan manufaktur yang terdaftar pada Bursa Efek Indonesia pada periode 2013-2015 sebagai sampel sehingga terdapat 360 observasi. Hasil pengujian terhadap sampel menemukan bahwa efektivitas dewan komisaris berpengaruh negatif signifikan dan financial distress berpengaruh positif signifikan terhadap agresivitas pajak.

ABSTRACT

The purpose of this study is to analyze the effect of board of commissioner effectiveness and financial distress in Indonesia on tax aggressiveness. This research is using 120 manufacture firms which are listed on the Indonesia Stock Exchange from 2013 2015 as sample, thus resuting 360 observations in total. The result shows that board of commissioner effectiveness has a negative significant effect and financial distress has a positive significant effect on tax aggressiveness.