

Pengaruh karakteristik Dewan Komisaris dan Direksi terhadap Penghindaran Pajak: Studi pada Perusahaan Manufaktur di Indonesia = The effect of board of commissioners and board of director s characteristics on tax avoidance: study on Manufacturing Companies in Indonesia

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh karakteristik komisaris dan direksi terhadap penghindaran pajak. Karakteristik yang dimaksud dalam penelitian ini adalah keahlian pajak dewan direksi, keahlian pajak dewan komisaris, afiliasi pajak dewan direksi, afiliasi pajak dewan komisaris, dan independensi dewan komisaris. Sampel yang digunakan adalah perusahaan manufaktur di Bursa Efek Indonesia Tahun 2013-2015.

Hasil penelitian menunjukkan keahlian pajak dewan direksi berpengaruh positif terhadap penghindaran pajak, sedangkan afiliasi pajak dewan direksi berpengaruh negatif terhadap praktik penghindaran pajak perusahaan. Sedangkan untuk dewan komisaris, hanya independensi dewan komisaris yang berpengaruh positif terhadap praktik penghindaran pajak.

.....This study aim to test the effect of board of director and board of commissioner's characteristics on tax avoidance. Characteristics mentioned in this study are board of director's tax expertise, board of commissioner's tax expertise, board of director's tax affiliation, board of commissioner's tax affiliation, and board of commissioner's independency The samples used for this study are manufacturing companies listed in Indonesian Stock Exchange for period 2013 2015.

The result shows that board of director's tax expertise has positive effect on tax avoidance, board of director's tax affiliation has negative effect on tax avoidance. For board of commissioners, board of commissioner's independency has positive effect on tax avoidance