

Pengaruh perubahan tarif pajak terhadap hubungan agresivitas pelaporan keuangan dan agresivitas pajak = The effect of tax rate change on the relationship between financial reporting aggressiveness and tax aggressiveness

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Abstrak

Penelitian ini bertujuan menganalisis dampak perubahan tarif pajak terhadap hubungan agresivitas pelaporan keuangan dan agresivitas pajak. Studi ini menggunakan pengukuran penghindaran pajak: Book-Tax Difference BTD , Abnormal Permanent Difference DTAX , Abnormal Book-Tax Difference BTD, dan Composite Measure of Tax Avoidance CMTA . Data diperoleh dari perusahaan yang terdaftar di Bursa Efek Indonesia BEI tahun 2007 - 2010.

Hasil penelitian belum dapat membuktikan bahwa agresivitas pelaporan keuangan sebelum perubahan tarif lebih kecil daripada sesudah perubahan dan agresivitas pajak sebelum perubahan tarif lebih besar daripada sesudah perubahan. Penelitian ini dapat membuktikan terdapat hubungan positif antara agresivitas pelaporan keuangan dan agresivitas pajak. Studi ini juga dapat membuktikan bahwa perubahan tarif pajak memperlemah pengaruh agresivitas pelaporan keuangan terhadap agresivitas pajak, namun hubungan sebaliknya tidak dapat dibuktikan.

.....This study aims to analyze the impact of tax rate changes on the relation between financial reporting aggressiveness and tax aggressiveness. This study uses tax avoidance measurements Book Tax Difference BTD, Abnormal Permanent Difference DTAX , Abnormal Book Tax Difference BTD, and Composite Measure of Tax Avoidance CMTA . The data were obtained from companies listed in the Indonesia Stock Exchange IDX in 2007 2010.

The results have not been able to prove that the financial reporting aggressiveness before the tariff change is less than after the change and tax aggressiveness before the tariff change is greater than after the change.

This study can prove there is a positive relationship between financial reporting aggressiveness and tax aggressiveness. This study can also prove that changes in tax rates weaken the effect of financial reporting aggressiveness on tax aggressiveness, but the opposite relationship can not be proven.