

## Determinan dan pengaruh persistensi penghindaran pajak terhadap kualitas laba dengan moderasi corporate governance = Determinants and effect of persistence of tax avoidance on earning quality with corporate governance moderation.

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### Abstrak

Penelitian ini bertujuan mengetahui eksistensi persistensi penghindaran pajak, determinan persistensi penghindaran pajak, pengaruh persistensi penghindaran pajak terhadap persistensi laba, pengaruh persistensi penghindaran pajak terhadap kualitas akrual, dan peran moderasi tata kelola pada pengaruh persistensi pajak terhadap persistensi laba dan kualitas akrual. Studi dilakukan menggunakan sampel perusahaan yang terdaftar di bursa efek di lima negara di Asia Tenggara, dari tahun 2000-2014. Penelitian ini mengajukan ukuran baru dalam penghindaran pajak yaitu ukuran persistensi penghindaran pajak jangka panjang. Hasil dari penelitian ini menunjukkan eksistensi persistensi penghindaran pajak sebesar 24,19% dari sampel yang dipilih. Hasil menunjukkan bahwa variabel di tingkat perusahaan yang berpengaruh terhadap persistensi penghindaran pajak adalah total aset, sementara leverage, capital intensity dan inventory intensity tidak berpengaruh terhadap persistensi penghindaran pajak. Sedangkan variabel di tingkat negara hanya kejelasan aturan perpajakan yang signifikan mempengaruhi persistensi penghindaran pajak. Persistensi penghindaran pajak berpengaruh negatif terhadap persistensi laba dan kualitas akrual. Hasil penelitian berhasil membuktikan bahwa tata kelola menurunkan pengaruh persistensi penghindaran pajak terhadap persistensi laba. Tetapi peran moderasi tata kelola tidak signifikan pada pengaruh persistensi penghindaran pajak terhadap kualitas akrual.

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This study aims to determine the existence of persistence of tax avoidance, determinants of persistence of tax avoidance, effect of persistence of tax avoidance on earnings persistence, effect of persistence of tax avoidance on accrual quality, and moderation role of corporate governance in the effect of persistence of tax persistence on earnings persistence and accrual quality. The study was conducted using a sample of companies listed on the stock exchanges in five countries in Southeast Asia, from 2000-2014. This study proposes a new measure of tax avoidance which is a measure of persistence of long-term tax avoidance. The results of this study show the existence of persistence of tax avoidance of 24.19% of the selected sample. The results show that the variable at the company level that affects the persistence of tax avoidance is total assets, while leverage, capital intensity and inventory intensity have no effect on the persistence of tax avoidance. Whereas variables at the country level are only clarity of tax rules that significantly affect the persistence of tax avoidance. The persistence of tax avoidance negatively affects earnings persistence and accrual quality. The results of the study proved that corporate governance reduces the effect of persistence of tax avoidance on earnings persistence. But the role of corporate governance moderation is not significant in influencing the persistence of tax avoidance on accrual quality.