

Hubungan Pertumbuhan Perusahaan, Manajemen Laba, Pajak Tangguhan, dan Perubahan Tarif PPh Badan dengan Tarif Pajak Efektif Perusahaan di Indonesia = The Relationship between the Company Growth, Earning Management, Deferred Tax, and Changes in Corporate Income Tax Rates with the Effective Tax Rates of Companies in Indonesia

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Abstrak

Penelitian ini bertujuan menguji hubungan pertumbuhan perusahaan, manajemen laba, pajak tangguhan, dan perubahan tarif PPh Badan dengan tarif pajak efektif perusahaan di Indonesia. Tarif pajak efektif dapat mengukur kecenderungan perusahaan untuk mengurangi kewajibannya. Sampel yang digunakan dalam penelitian ini adalah 82 perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2018-2022. Hasil dari penelitian ini menunjukkan bahwa pertumbuhan perusahaan dan pajak tangguhan berhubungan negatif dengan tarif pajak efektif perusahaan. Namun, manajemen laba Perusahaan dan perubahan tarif PPh badan tidak memiliki hubungan signifikan terhadap tarif pajak efektif.

.....This research aims to examine the relationship between company growth, company earning management, deferred tax, and changes in corporate income tax rates with the company's effective tax rate in Indonesia. Effective tax rates can measure a company's tendency to reduce its tax obligations. The sample used in this research was 82 companies listed on the Indonesian Stock Exchange in 2018-2022. The results of this research indicate that company growth and deferred taxes have a negative relationship with the company's effective tax rate. However, company earning management and changes in corporate income tax rates do not have a significant relationship with the effective tax rate.