

Analisis pengaruh koneksi politik terhadap agresivitas pajak perusahaan yang terdaftar di bursa efek indonesia tahun 2013 = Analysis of the influence of political connections on tax aggressiveness of listed companies in the Indonesian stock exchange in 2013

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Abstrak

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Penelitian ini menguji pengaruh koneksi politik terhadap agresivitas pajak perusahaan. Sampel yang digunakan dalam penelitian yaitu perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2013. Hasil penelitian menunjukkan bahwa terdapat pengaruh positif dan signifikan antara koneksi politik dengan agresivitas pajak yang diukur dengan menggunakan proksi Book Tax Difference. Sedangkan koneksi politik tidak terbukti signifikan berpengaruh terhadap agresivitas pajak yang diukur dengan menggunakan proksi diskresi perbedaan permanen.;This Research examines the influence of political connections on tax aggressiveness of a company. The sample used for this research are the company listed in Indonesian Stock Exchange in 2013. This research shows that there is a positive relationship between a firm's political connections and tax aggressiveness, and proven to affect significantly measured with the Book Tax Difference proxy. However, the political connections are not proven significantly to affect the tax aggressiveness measured with the discretionary permanent differences proxy., This Research examines the influence of political connections on tax aggressiveness of a company. The sample used for this research are the company listed in Indonesian Stock Exchange in 2013. This research shows that there is a positive relationship between a firm's political connections and tax aggressiveness, and proven to affect significantly measured with the Book Tax Difference proxy. However, the political connections are not proven significantly to affect the tax aggressiveness measured with the discretionary permanent differences proxy.]