

Intisari

Pada tahun 2016, pemerintah Indonesia menetapkan undang-undang pengampunan pajak. Regulasi tersebut akan memberikan pengampunan kepada wajib pajak apabila bersedia secara sukarela mengungkapkan harta dan membayar uang tebusan. Penelitian ini memiliki lima tujuan yang ingin dicapai. Pertama, penelitian ini menginvestigasi pengaruh agresivitas pelaporan pajak, keuangan, dan sosial terhadap amnesti pajak. Kedua, penelitian ini menginvestigasi pengaruh agresivitas pelaporan keuangan terhadap agresivitas pelaporan pajak. Ketiga, penelitian ini menginvestigasi pengaruh agresivitas pelaporan sosial terhadap agresivitas pelaporan pajak. Keempat, penelitian ini menginvestigasi pengaruh partisipasi perusahaan dalam program amnesti pajak terhadap agresivitas pelaporan pajak, keuangan, dan sosial. Kelima, penelitian ini menginvestigasi pengaruh periode implementasi program amnesti pajak terhadap agresivitas pelaporan pajak, keuangan, dan sosial.

Penelitian ini menguji sampel sebanyak 212 perusahaan dari enam sektor industri yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2016. Hipotesis penelitian, analisis sensitivitas, dan analisis tambahan diuji menggunakan analisis regresi logistik dan *Generalized Method of Moments* (GMM).

Penelitian ini menemukan lima hasil penelitian. Pertama, penelitian ini menemukan bahwa agresivitas pelaporan keuangan dan sosial yang rendah memengaruhi keputusan perusahaan mengikuti program amnesti pajak. Kedua, penelitian ini menemukan bahwa semakin tinggi agresivitas pelaporan keuangan, semakin tinggi agresivitas pelaporan pajak. Ketiga, penelitian ini menemukan bahwa semakin tinggi agresivitas pelaporan sosial, semakin tinggi agresivitas pelaporan pajak. Keempat, penelitian ini menemukan bahwa semakin tinggi agresivitas pelaporan keuangan dan sosial, semakin rendah agresivitas pelaporan pajak perusahaan yang berpartisipasi dalam program amnesti pajak. Penelitian ini menemukan bahwa semakin tinggi agresivitas pelaporan keuangan dan sosial, semakin tinggi agresivitas pelaporan pajak perusahaan yang tidak berpartisipasi dalam program amnesti pajak. Kelima, penelitian ini menemukan bahwa semakin tinggi agresivitas pelaporan keuangan, semakin rendah agresivitas pelaporan pajak perusahaan pada periode saat implementasi program amnesti pajak. Penelitian ini juga menemukan bahwa semakin tinggi agresivitas pelaporan keuangan, semakin tinggi agresivitas pelaporan pajak perusahaan pada periode sebelum implementasi program amnesti pajak. Temuan analisis sensitivitas dan tambahan secara umum mendukung hasil utama.

Kata Kunci: amnesti pajak, agresivitas pelaporan pajak, agresivitas pelaporan keuangan, agresivitas pelaporan sosial

Abstract

In 2016, the Indonesian government issued a tax amnesty regulation. This law provides amnesty to taxpayers when they volunteer to state their wealth and pay redemption money. This research has five goals. First, this study investigates the effect of tax, financial, and social reporting aggressiveness on tax amnesty. Second, this research looks at the effect of financial reporting aggressiveness on tax reporting aggressiveness. Third, this study examines the effect of social reporting aggressiveness on tax reporting aggressiveness. Fourth, this research investigates the effect of firm participation in the tax amnesty program on tax, financial, and social reporting aggressiveness. Fifth, this study examines the effect of the tax amnesty program implementation period on tax, financial, and social reporting aggressiveness.

This research tested a sample of 212 firms from six industrial sectors listed in the Indonesia Stock Exchange (IDX) from the 2014-2016 period. The research hypotheses, a sensitivity analysis, and an additional analysis were examined by using a logistic regression analysis and a Generalized Method of Moments (GMM) method.

This study found five results. First, this research found that the lower the aggressiveness is in financial and social reporting, it affects the firm's decision to participate in a tax amnesty program. Second, this study revealed that the higher the level of aggressiveness is in financial reporting, the higher is the level of aggressiveness is in tax reporting. Third, this research found that the higher the level of aggressiveness is in social reporting, the higher is the level of aggressiveness is in tax reporting. Fourth, this study found that the higher the level of aggressiveness is in financial and social reporting, the lower is the level of aggressiveness is in tax reporting of firms which participate in the tax amnesty program. This study also found that the higher the level of aggressiveness is in financial and social reporting, the higher is the level of aggressiveness is in tax reporting of firms which not participate in the tax amnesty program. Fifth, this research found that the higher the level of aggressiveness is in financial reporting, the lower is the level of aggressiveness is in tax reporting in firms during the period in which the tax amnesty program is implemented. This research also found that the higher the level of aggressiveness is in financial reporting, the higher is the level of aggressiveness is in tax reporting in firms before the period in which the tax amnesty program is implemented. The sensitivity analysis and additional analysis findings generally support the main results.

Keywords: tax amnesty, tax reporting aggressiveness, financial reporting aggressiveness, social reporting aggressiveness