THE INFLUENCE OF PROFITABLITY AND CORPORATEe GOVERNANCE ON TAX AVOIDANCE IN MINING SECTOR COMPANIES LISTED IN INDONESIA STOCK EXCHANGE 2013-2016.

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ABSTRACT

This study empirically tested the influence of profitability and Corporate Governance on tax avoidance in mining sector companies listed in Indonesia Stock Exchange 2013-2016. The problem with mining companies is the increased in tax avoidance even though profitability increased and Corporate Governance increased.

The research method that is used is descriptive analysis method verifikatif with unit of analysis researched is financial report of mining sector companies listed in BEI in year 2013-2016. And the population as many as 148 Purposive Sampling and obtained sample research as many as 36 financial reports from 9 companies. Data analysis technique used is multiple linear regression analysis and assisted by SPSS application program version 16.0.

The result of the research shows that profitability have significant effect to tax avoidance with negative relation and Corporate Governance have significant effect to tax avoidance with negative relation.

Keywords: Profitability, Corporate Governance and Tax Avoidance

I. INTRODUCTION

1.1 Background Research

For the company, tax be imposed on the income received may be regarded as a fee or the load in of doing business (luh putu, 2012).The cost of tax will reduce profit after tax, the rate of return, and cash flows (luh putu, 2012). Hence, the company is as tax payers will try to maximize profit through various kinds of efficiency burden, including the tax charges (umi hanafi and puji harto, 2014). In an effort to efficiency the tax charges, many companies do tax avoidance (umi hanafi and puji harto, 2014).

To measure how well company set amount of is by seeing value the effectiveness of through the comparison between tax real paid company with pretax profit (batara, 2015).The existence of value effective tax rate (ETR) is a form of calculation of the value of tariff ideal tax counted in a company and the presence of effective tax rate (ETR) it became a special attention for research because it could summarizes a cumulative effect from changes in tax rates company and various the tax incentives batara, 2015). The company is as taxpayers will try to maximize profit through various kinds of efficiency burden, including the tax charges the divine, 2015). In an effort to maximize the tax charges, some the firm do tax avoidance, burden a tax is calculated based on the results of tax rates multiplied by with corporate profits (Rahmat, 2015). Of a company profit according to psak 46 divided into earnings fiscal and accounting profit , the difference fiscal profit calculation that is calculated according to the taxation and its accounting that was found in financial report is a gap that can be used to avoid the payment of tax (Rahmat , 2015).

The phenomenon tax avoidance in indonesia, which is in 2014, ken

dwijugiasteadi as the directorate general of tax for under the leadership of former finance minister sri mulyani uncover the earth resources, kaltim prima coal (kpc), and arutmin indicated by the tax avoidance worth Rp. 2,176 trillion.According to the report on the directorate general of taxation, arrears tax most are the kpc worth Rp. 1.5 trillion, while the earth resources rp 376 billion and arutmin Rp. 300 billion.Debt tax the company have not yet been paid (ken dwijugiasteadi, 2014).In reality, pt bumi resources minerals tbk. Posted a net profit of us $ 3.6 million, or equivalent Rp. 51,55 billion, compared to the same period last year losers us $ 51,29 million or Rp. 734,57 billion.It, because income bumi resources increased to more than us $ 53 million, from the same period last year losers us $ 14 million.

Previous studies done by fajri (2015) find that return on assets significant to tax avoidance, it showed the capabilities of its invested capital overall assets able to generate profit and regulate income and the payment of tax.As for the result of research put forward by deddy etc.(2016) that profitability measured by roa has not been affecting the tax avoidance.

Further research study the influence of corporate governance to tax avoidance desai & amp; dharmapala (2006) does research for define the connection between corporate governance with intensive management and tax avoidance.The results, corporate governance bad produce an inclination to do tax avoidance.

This of course will need take up and away all done research on "tax avoidance dideterminasi by its modest profitability in and corporate governance on mining companies that to that it is listed in the indonesia stock exchange years 2013-2016".

1.2 Identification Problem.

1. PT. Samindo resources tbk increased return on assets in the 2013-2015 but followed by value cetr declining indicating tax avoidance increased.Including occurring in PT. Elnusa tbk increased return on assets in the 2013-2015 but followed by value cetr declining indicating tax avoidance increased.
2. Related of corporate governance (corporate governance) especially proxy ownership institutional indicated the practice of tax avoidance where the pt elnusa tbk in the 2013-2015 increased ownership institutional but suffered reduction in the value of cetr who do tax avoidance.

1.3 Formulation of the Problem

1. How big the influence of its modest profitability in against tax avoidance.
2. How big the influence of corporate governance against tax avoidance .

1.4 Pursuit of its purposes and research objectives the doctrine or purpose or undertaking

1.4.1 Reseach

In accordance with the problems which was formulated before , so research done with intent to determine the influence of profitability and corporate governance to tax avoidance at the indonesian stock exchange.

1.4.2 Reaserch Purposes

In accordance with formulation problems , so the purpose to be achieved in this research are:

1 .Know how big the influence of profitability to tax avoidance.

2 .Know how big the influence of corporate governance to tax avoidance

1.5 Uses Research

1.5.1 Uses Practitioner

According to uma now called sergeant (2006: 10) , for the development of the this scientific , it is hoped the research that it will be useful to apply return proceeds has been revealed before it to solve a problem specific what is happening to the of this research .

1.5.2 Kegunaan Academic

According to ummah current (2006: 10) , uses academic is for the benefit of scientific developers , research is expected to be useful to solve the problem specific happened to the survey.

II. A literature study, The skeleton thought, and Hypotheses

2.1 Literature Study

2.1.1 Tax Avoidance

2.1.1.1 Understanding Tax Avoidance

According to pohan (2013: 11) tax avoidance is the effort to efficient a heavy tax load with to work their way around the imposition of taxes with led him to the transactions that take place who is not of tax object .Meanwhile according to the she informed others of it for the grace of rahayu (2017: 205) tax avoidance is the thing that is justified and made upright can be done to avoid having to seek offshore the imposition of taxes is the greatest of all by making use of and medium micro businesses would as the provision as stipulated that have already been ratified .

2.1.1.2 Indicator Tax Avoidance

An indicator of tax avoidance as suggested by toto prihadi (2012) and nurfadillah (2016) pt pgn promised to supply cash effective tax contained rate at the current level (cetr) pt pgn promised to supply:

$$\textbf{CETR} = \frac{\textbf{Beban Pajak}}{\textbf{Laba Sebelum Pajak}}$$

Indicates the lower level tax avoidance company (judi budiman and setiyono , 2012) .In this research , the indicators used for measuring tax avoidance namely cash etr (effective tax rate .Cetr is result size based in a report profit losers which are generally measuring the effectiveness of of reduction strategies taxes and led to profit after high taxes .Cetr used because they are considered able to look back on the difference it stays between calculation profit book and its fiscal (nurfadilah , 2016) .

2.1.2 Profitability

2.1.2.1 Understanding Profitability

He said negotiations on syafri harahap (2009: 304) profitability describe the ability company profit through all the ability and source of such as the one the sales activity, cash, capital, number of employees, how many branches of and so on.

2.1.2.2 Indicator Profitability

In this research indicators profitability measured use return on the total assets (roa) with the formula as follows:

$$Return\ on\ Total\ \ Asset = \frac{Laba\ Bersih}{Rata{-}rata\ Total\ Aset} \text{ x100\%}$$

ROA are comparisons between on wednesday its net profit with the total number of wealth not earned but won rata-rata , the ratio of the is that it represents an a measure of the rate its modest profitability in considered from the number of their riches (wibowo and abubakar , 2009: 143) .

2.1.3 *Corporate Governance*

2.1.3.1 Understanding Corporate Governance

According to daniri (2014: 5) mentioned that corporate governance is the structures and the process of the law , the system and procedure of to ensure the principle tariff migrate be culture , direct and control company to realize sustainable growth , increase the value added with tetapmemperhatikan balance interests stakeholders appropriate to the principle of corporate a healthy and laws and regulations

2.1.3.2 Indicator Corporate Governance

An indicator of corporate governance is among the more conservative the superintendence of the part of institutional dubbed kpr ekspres and multi , audit committee and board of directors (sutedi , 2012: 28) .The part of institutional mortgage loan dubbed kpr ekspres and their voices will be is measured using indicators of the quality of a percentage of an amount excess of their prospective shareholding the institutions of the entire investment outstanding shares of a in the stock market (gideon , 2005):

$$\frac{Jumlah\ Kepemilikan\ Saham\ Institusi}{Total\ Saham\ yang\ beredar\ di\ Pasar}\ x\ 100\%$$

2.2 The skeleton thought

2.2.1 The influence of its modest profitability in against tax avoidance

Profitability demonstrating ability company to generate profit or value the final result operational company during a given period.So it that the company which have a

high profitability to always obey the payment of tax.While the company who have a low profitabillitas will disobedient on payment of a tax enterprises to maintain assets the company rather than to paying taxes (munawir, 2004: 33).

2.2.2 The influence of its modest Corporate Governance in against tax avoidance

According to said this problem was caused and suardana (2014) suggests that on the existence of corporate governance having certainly made my share of in the decision making of , included in a decision in regard to fulfill an obligation the tax examination darwin .Tax contained avoidance can cause it appears that the conflict of institutions to provide assistance between management and debt holders because of being able to cause to on information asymmetry , for this very purpose that they are also required to good corporate governance pt justus sakti raya .One of the way to good corporate governance is the ownership of the part of institutional .

2.3 Hypotheses

According to sugiono (2012: 64) hypothesis a confirmation of the whilst against fact the formulation of a problem to the research done by , where is fact the formulation of a problem the studies have expressed in the form of the words of her questions .Based on the meaning of reflected the bank sound assets , the author of can conclude some hypotheses which will be tested been disclosed in the research this then if they testify:

H-1: its modest profitability in had a significant effect on tax avoidance .

H-2: corporate governance had a significant effect on tax avoidance.

III. RESEARCH METHODS

3.1 Research Methods

In this research used method of descriptive and verifikatif with of a quantitative approach , the whole purpose of the of this research is to give a description of or figure a state of being objective and to scrutinize and inciting racial hatred by the results of the study - previous studies with the aim of to verify the truth the results of previous studies .In this research , a method of descriptive of verifikatif with of a quantitative approach are used in order to test the variables reaches as high as tax avoidance which are affected by variables reaches as high as its modest profitability in (x1) and the variables of corporate governance (x2) as well as test your attitude and see a hypothesis whether of being accepted or refused to play host to .

3.2 Operational Variable

A hypothesis that who would check as follows:

1) Independent variable / variable free (x1 and submitted tested through variables x2)
   According to sugiyono (2013: 24 states that the independent variable / free is variables affecting or as for the change or the dependent variable (bound).Variable free in this research was profitability (x1 and corporate governance as variables (x2).
2) Dependent variable / variable bound (y)
   As for dependent variable in this research was tax avoidance (y) .Tax avoidance is a business to reduce , or even eliminate debt tax owed company with not breaking the act that is .Variable tax avoidance is measured using cash effective tax rate (cetr, of cash that issued for the cost of tax divided by its earnings before tax .

3.3 Source of data

The data required in secondary data research is , the information about the annual financial report on mining companies listed on the indonesia stock exchange 2013-2016 period.

3.4 Percent of the population , sample districts and a place as well as the time of research

3.4.1 Population

Percent of the population constituting the undiminished entirety the number of which is made up of the object or of the subject that is sort having good quality and characteristic of certain which have already been stipulated by researchers suspected animals to be

tested and then drawn in conclusion (v .Wiratna , 2015: 82) .

A population that used in this research pt pgn promised to supply 148 the annual financial report mining companies that to that it is listed in the indonesia stock exchange years 2013-2016

3.4.2 Withdrawal Sample

In the sample have serves as in the sample have accurate and precise . , in the entire household sample being inaccurate and is not perfect or even will provide a summary of research on what is not to be expected or to be able to produce a conclusion wrong that are i think it is misleading (uma now called sergeant , 2006: 123) .The sample used in this research was purposive the sampling method of .The total amount of in the sample have used in this research was as many as 36 financial report made available here private mining company years 2012-2015 who originate from within the 9 a unit of the company .

3.4.3 The Place and Time Research

To obtain the data and information regarding the issue study , then the researcher about in the at the indonesian stock exchange located on jl .Phh mustofa no.33 bandung to obtain secondary data company mining sector terdaftra at the indonesian stock exchange in 2013 - 2016 .As for the period for implementation of the research commenced in october 2017 up to february 2018.

3.5 Data Collection Method

To support the outcome of this research , hence writers did collect data needed by:

a. The literature study
   Research literature done as business obtain data that is the theory as for comparison with lab data obtained .The data can be obtained from literature , notes college and writing other related research.
b. Dokumentation
   That is a step collecting data which done by means of collects and analyzes dokumen-dokumen dealing with a described in research

3.6 A method of the examination

3.6.1 Linear Analysis Multiple

. This analysis used with involving two or more variable freely between dependent variable (y) and variable independent (x1 and x2) .Regression analysis linear multiple used to prove the extent to which the relations tax avoidance who dideterminasi by profitability and corporate governance

3.6.2 Test the Assumption Classical

In regression analysis linear multiple , that lead to results more accurate and models regression best linear unbiased estimator (blue) or model regression unbiased need to undergone a the assumption classical first consisting of normality test , multikolinearitas test , heteroskedastisitas test , and the autokorelasi .

3.6.3 Correlation Analysis

Correlation analysis at the aimed at peaceful and steady for measuring the strength of an association of (even closer ties between the) linear between two variables .The direction of expressed in positive as well as negative , to be able to provide with the interpretation of the against a correlation coefficient that is found major or minor , it means the situation is at the nutjob convention not be an advocate for the following:

Interval Koefisien	Tingkat Keeratan
0,0 – 0,20	Sangat Rendah
0,21 – 0,40	Rendah
0,41 – 0,60	Sedang
0,61 – 0,80	Kuat
0,81 – 1,00	Sangat Kuat

Sumber: Sugiyono (2017: 184)

3.6.4 Analysis the coefficients determination

The purpose of it is anticipated that analysis of the coefficient of determination that is to counting big the influence of the independent variable against using three dependent variables .This partial the size of the of the coefficient of determination (kd) it can be seen by the use of what is the formula:

$KD = r^2 \times 100\%$

Description:
KD = Koefisien Determinasi
r^2 = Koefisien Korelasi

3.6.5 Hypothesis

The design of the testing of hypotheses this research in order to test the whereabouts of the influence of between the independent variable its modest profitability in (x1) and corporate governance (x2) against tax avoidance (y) , with a step a step as the:

1. the following .The testing of hypotheses (this partial efforts whatever survives this test stasistik t) .The hypothesis statistics in this research was:
   Ho : β1 = 0, Tax Avoidance not influenced by its modest profitablity.
   Ha : β1≠ 0, Tax Avoidance influenced by its modest profitablity.
   Ho : β2 = 0, Tax Avoidance not influenced by Corporate Governance.
   Ha : β2 ≠ 0, Tax Avoidance influenced by Corporate Governance.
2. Determine a significant degree can be determined with 5 % out of the degrees of free (dk) = n-k- l , can even detect the the table as the boundary reached the reception and the complete renunciation of in a hypothesis .Rd level of significant that is used is identification as much as 0,05 or 5 % because they are considered to be denied political representation in representing the relation dependent variable for which a be researched and it is automatically become that in addition to the extent of signification used for
3. Menggambarkan Describing the revenue and rejection in describing the acceptance or rejection used criteria and compares the results t count and table as follows: a if t count & gt; t table 0.05 (dk = n-2), so ho = rejected, ha received b if t count & it; t table 0.05 (dk = n-2), so ho = accepted, ha rejected

IV. The results of research and of discussion to be addressed

4.1 The results of the study

4.1.1 The results of the analysis descriptive

4.1.1.1 Its modest profitability in on mining companies that to that it is listed in the indonesia stock exchange years 2013-2016

Company with value profitability highest collected during the period of 2013 up to 2016 were pt.Samindo resources tbk and companies with the lowest profitability collected during the period of 2013 up to 2016, were pt.Citatah tbk.

4.1.1.2 Corporate governance in mining companies that listed on the effect indonesia of 2013-2016

A company with the value of corporate governance has the highest poverty rate that can be pulled together by this institution on a period of years 2013 all the way up to 2016 company namely pt .The golden energy mines corporate and the company found it with a value of up corporate governance the lowest that can be pulled together by this institution on a period of years 2013 all the way up to 2016 company namely pt .Baramulti suksessarana.

4.1.1.3 Tax avoidance in mining companies that listed on the effect indonesia of 2013-2016

perusahaan A company with the avoidance of a tax on private mining company has the highest poverty rate that can be pulled together by this institution on a period of years 2013 all the way up to 2016 company namely pt .Citatah corporate and the company found it with avoidance a tax on private mining company the lowest that can be pulled together by this institution on a period of years 2013 all the way up to 2016 company namely pt .Elnusa corporate.

4.1.2 Verifikatif Analysis

4.1.2.1 The results of testing the assumption classical

1. The Normality
   when the regression berdistribusi not normal and conclusions of the t still doubted , because statistics the t on regression analysis derived from the normal distribution .Testing normality to research it uses the kolmogorov-smirnov .If the probability of being in at . The sig asymp . ; 0.05 & gt , so it can be concluded that residual berdistribusi normally in the model

2. The multikolinieritas
   The good multikolinieritas regression models should be that does not occur multikolinieritas correlation or not occurring among variables free .A way to detect the absence of multikolinieritas is by way of looked at variance of inflation vif ( ) must be less than 10 and value of tolerance must be more than 0,1 . The second set of tolerance value 1,071 smaller than 10 and all have value of tolerance variable free 0,934 = 93,4 % % greater than 10 , so it can be concluded there is no multikolinieritas .
3. The Heteroskedasitas
   in figure points spread at random and spread either above and below the 0 on the y axis.This item can be concluded that does not happen heteroskedasitas on the model regression, because there are no patterns which and points clear that spreads above and under zeros on the y axis, so that model regression worthy to used.
4. The Autokorelation
   obtained value statistics durbin-watson (d-w) as much as 2,229.While from table d-w with a significant degree (a = 5 %), to a variable quantity free as much as two variable (k = 2), and of the number of observations to research 36 sample (n = 36), so obtained value a lower limit (ln) as much as 1,354 and the upper limit of (du) as much as 1,587.Because the value of durbin-watson model regression on the outcome of processing of 2,229 and larger than the upper limit of (du) 1,537 and less than four 1,537 (4 du), so concluded that model regression there is no autokorelasi..

4.1.2.2 The results of the analysis linear regression multiple

$$Y= 85,506+ (-1,384)(X_1) + (-0.521)(X_2)$$

The regression equation is linear of multiple above can be interpreted as follows:

a. constant as much as 85,506; difference does it make if its modest profitability in (roa) and corporate governance it would have a value 0 , so the avoidance of pajaknilainya is 85,506.
b. the regression coefficient variables reaches as high as its modest profitability in (roa) (x1) as much as -1,384; difference does it make if variables reaches as high as independent of any other the figure is still relatively and its modest profitability in (roa) the price has jumped to 1 % , which then of the tax avoidance (y) would have risen above others dollars in october up by -1,384
c. the regression coefficient variables reaches as high as corporate governance (x2) as much as -0.521; difference does it make if variables reaches as high as independent of any other the figure is still relatively and corporate governance the price has jumped to 1 % , which then of the tax avoidance (y) would have risen above others dollars in october up by -0.521

4.1.2.3 The analysis correlation

Based on the results of the output of processing the data was , obtained the value of a correlation coefficient to its modest profitability in (roa) with avoidance the tax as much as 0,346 who which the result of its credits covers the a score the interval between 0,20 - 0,399 .This indicates that there is a relation such that it low between its modest profitability in (roa) with tax avoidance .Based on the results of the output of processing the data was , obtained the value of a correlation coefficient to corporate governance by avoidance the tax as much as 0,465 who which the result of its credits covers the a score the interval between 0,40 - 0,599 .This indicates that there are even closer ties between the who have received credits or between corporate governance with tax avoidance.

4.1.2.4 Analysis the coefficients determination

Secara parsial pengaruh antara variabel bebas terhadap variabel terikat adalah :

a) This partial the influence of between variables free on variables bound is: a) the influence of its modest profitability in against tax avoidance = (0,346 x

0,346) x 100 % = 17,98 % can be seen in table 4.9

b) the influence of corporate governance against tax avoidance = (0.465 x 0.465) x 100 % = 21,62 %

4.1.2.5 The testing of hypotheses a partial (t test)

Value t hitung obtained variable profitability (roa) as much as -2,121 .This value will than the ttabel in table distribution t. with df = n-k-1 = 36-2-1 = 33 , obtained value t-tabel for testing two parties of - 2,035 .From the values of above it can be seen that value thitung obtained -2,121 , be between value ttabel (-2,035 and 2,035) , in accordance with criteria testing the hypothesis that h0 were rejected and h1 accepted , it means tax avoidance influenced by profitability (roa) .If described , value thitung and ttabel for testing partial x1 looked in figure 4.6 .

The value of thitung bni offered for its shares variables reaches as high as corporate governance as much as -3,020 .This value will be compared with the value of table in table the distribution of t. with df = n-k-1 = 36 - 2 - 1 = 33 , obtained the value of t-tabel for testing two parties as much as -2,035 .From nilai-nilai above it is seen that the grades of a thitung offered for its shares -3,020 , be between the value of table (-2,035 and 2,035) , in accordance with the criteria for the testing of hypotheses that h0 were rejected and was made available to antara h1 , this means that tax avoidance influenced by corporate governance .If has been described , the value of thitung and table for testing partial x2 there seems to be a 4.7 you see in the picture

4.2 Discussion

4.2.1 The influence of its modest profitability in against the tax avoidance on mining companies that to that it is listed in the indonesia stock exchange years 2013-2016

Research has done produce values the correlation between profitability to tax avoidance is as much as -0,346 that characterizes category relationships rendahmdan relations negative.Large the percentage the influence of profitability to tax avoidance. Is as much as 17,98 %, that means that 17,98 % tax avoidance influenced by profitability, while the rest of 82,02 % influenced by the other factors that aren t pursuing in this research as examination tax, roe, roi, administration sanction, the size of the company, and others.Based on the calculation of the hypothesis by using test t that the results of the testing of hypotheses between profitability to tax avoidance showed that value thitung in gathered from variable profitability of -2.121 to x1 the research it rejects the alternative hypotheses h0 and receive hypothesis h1. In other words based on the calculation on test t can be concluded that profitability significant to tax avoidance .By comparing between the data on profitability and tax avoidance from the statistical tests , so obtained the result that high the low profitability really affect in do tax avoidance .And also on the other hand the decline in profitability followed by the high do tax avoidance . (correlation negative) .Of the study that has been carried by writer through the data have analyzed and through statistical tests , be seen that profitability influence at all on tax avoidance .The result of the research also to be supported by previous research in believers by alfajri (2016) said that profitability significant on the activities of tax avoidance but with value the negative coefficients .

4.2.2 The influence of Corporate Governance in against the tax avoidance on mining companies that to that it is listed in the indonesia stock exchange years 2013-2016

Research has done produce values the correlation between corporate governance to tax avoidance is as much as -0,465 that characterizes category relationships and and relations negative. Is as much as 21,62 %, that means that 21,62 % tax avoidance influenced by corporate governance, while the rest of 78,38 % influenced by the other factors that aren t pursuing in this research such as compliance taxpayers, awareness taxpayers, management profit, executive compensation, and other.Based on the calculation on the hypothesis by using test t that the results of the testing of hypotheses between corporate governance to tax avoidance showed that

value thitung in gathered from variable corporate governance of -3,020 to x1 the research it rejects the alternative hypotheses h0 and receive hypothesis h1.

In other words based on the calculation on test t can be concluded that corporate governance significant to tax avoidance.By comparing between the data on corporate governance and tax avoidance from the statistical tests, so obtained the result that high the low corporate governance really affect in do tax avoidance.And also on the other hand the decline in corporate governance followed by the high do tax avoidance. (correlation negative).Of the study that has been carried by writer through the data have analyzed and through statistical tests, be seen that corporate governance influence at all on tax avoidance.

The result of this research to be supported by previous research in believers by winata (2014 getting bigger concentration institutional ownership the more reduce the act of tax avoidance.

V. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusions

Based on the results of the analysis and of the discussion on chapter formerly to make a statement on its modest profitability in and corporate governance against tax evasion that is why it is the author of draw any conclusions as follows:

1. Its modest profitability in had a significant effect on tax evasion .There have been instances of the relation between its modest profitability in against tax evasion , it shows a relation such that it low and marked negative.
2. Corporate governance had a significant effect on tax evasion .There have been instances of the relationship between corporate governance against tax evasion , it shows a relation such that it low and marked negative .

5.2 Suggestions

5.2.1 Practical advice

Bagi Perusahaan

1. Mining companies that registered at the indonesian stock exchange should be able to increase gyrations assets and also gave profit marginnya as well as reduce or reduce the cost of so increasing net profit company that reducing the tax evasion.
2. Mining companies that registered at the indonesian stock exchange should be able to increase gyrations assets and also gave profit marginnya as well as reduce or reduce the cost of so increasing net profit company that reducing the tax evasion.

5.2.2 Academic advice

Their prices in the ensuing researchers suggested in their prices in the ensuing researchers to put in place research with the use the similar method as with a variable , a unit of is anticipated that analysis and in the sample have different so that obtained a conclusion that supports the teory the throwaway concept of living received in common.

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