

ABSTRACT

Novita Yunus, Nim 921 409 056 "The Effect of Accounts Payable level toward Tax Expenses in Telecommunication Companies Listed in Indonesia Stock Exchange, period of 2007-2012". Skripsi. The principal supervisor was Rio Monoarfa, SE.,Ak.,M.Si and the co supervisor was Niilawaty Yusuf, SE.,Ak.,M.Si. Bachelor of Accounting, Accounting Department, Faculty of Economic and Business, State University of Gorontalo

This research aimed to know the effect of accounts payable level toward tax expenses of telecommunication companies listed in Indonesia Stock Exchange, period 2007-2012. The sample of this research was 5 telecommunication companies registered in Indonesia Stock Exchange period of 2007-2012. The data analysis applied panel regression analysis. The result showed that payable level had a negative and significant effect toward tax expenses in telecommunication listed Indonesia Stock Exchange (BEI) period 2007-2012.

Keywords: Accounts Payable level, Tax Expenses