

DAFTAR SINGKATAN

Nomor	Singkatan	Istilah
1	DJP	Direktorat Jendral Pajak
2	PwC	PricewaterhouseCoopers
3	PT MSA	Perseroan Terbatas Multi Sarana Avindo
4	PPN	Pajak Pertambahan Nilai
5	PDB	Produk Domestik Bruto
6	BEI	Bursa Efek Indonesia
7	OJK	Otoritas Jasa Keuangan
8	SKP	Surat Ketetapan Pajak
9	ETR	<i>Effective Tax Rate</i>
10	GAAP ETR	<i>GAAP Efective Tax Rate</i>
11	CETR	<i>Cash Effective Tax Rate</i>
12	CuETR	<i>Current Effective Tac Rate</i>
13	BTD	<i>Book Tax Different</i>
14	ROA	<i>Return on Assets</i>
15	ROE	<i>Return on Equity</i>
16	GPM	<i>Gross Profit Margin</i>
17	OPM	<i>Operating Profit Margin</i>
18	BAU	Beban Administrasi dan Umum
19	NPM	<i>Net Profit Margin</i>
20	OLS	<i>Ordinary Least Square</i>
21	LSDV	<i>Least Square Dummy Variable</i>
22	LM	<i>Langrange Multiplier</i>