

**EFFECT OF CHANGES IN INCOME TAX ACT 2008 ON SHARE
PRICE (EMPIRICALSTUDY: FOOD AND BEVERAGE INDUSTRY On
the IDX)**

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ABSTRACT

Changes the Income Tax Act 2008 which was conducted by the Indonesian government in 2008. The purpose of this study was to examine whether there is any effect of changes in the Income Tax Act to the stock price. The preparation if this thesis aims to investigate the effect changes in the Income Tax Act 2008 against the share price.

The sample used in this study are Food and Baverage Industry is listed on the IDX especially in 2008 and 2009. Data analysis methods used are Paried Sample T-Test. According to the result of this study, found that the stock price continues to change well before the change in the change in the Act and after the change of the Act, although the price chage was not significant.

Key words: Change in Income Tax Law, Share Price