

## **ABSTRACT**

*This study aims to identify and analyze the effect of firm size (size) was proxied by total assets, profitability as measured by return on assets (ROA), leverage was proxied by debt to equity ratio (DER), capital intensity ratio and institutional ownership to effective tax rate (ETR)*

*The population was used in this study are state-owned enterprises listed on the Indonesia Stock Exchange year period 2011-2015. The sample selection using purposive sampling method, the number of samples that match the criteria are as many as 40 samples. Statistical method used is multiple linear regression analysis.*

*The results of this study indicate that: (1) the firm size is significantly negative effect on the effective tax rate, (2) Return On Asset has no significant impact on the effective tax rate, (3) Debt to Asset Ratio does not have a significant effect on the effective tax rate, (4) Capital Intensity Ratio has no significant impact on the effective tax rate and (5) Institutional Ownership has no significant impact on the effective tax rate.*

*Keywords: firm size, Return on Assets, Debt to Equity Ratio, Capital Intensity Ratio, institutional ownership, the effective tax rate*



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## ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh ukuran perusahaan (*size*) yang diproksikan dengan total aset, profitabilitas yang diukur dengan *return on asset* (ROA), *leverage* yang diproksikan dengan *debt to equity ratio* (DER), *capital intensity ratio* dan kepemilikan institusional terhadap *effective tax rate* (ETR).

Populasi yang digunakan pada penelitian ini adalah perusahaan BUMN yang terdaftar di Bursa Efek Indonesia periode tahun 2011-2015. Pemilihan sampel menggunakan metode *purposive sampling*, dengan jumlah sampel yang sesuai dengan kriteria adalah sebanyak 40 sampel. Metode statistik yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa: (1) ukuran perusahaan (*size*) berpengaruh negatif signifikan terhadap *effective tax rate*, (2) *Return On Asset* tidak berpengaruh signifikan terhadap *effective tax rate*, (3) *Debt to Asset Ratio* tidak memiliki pengaruh signifikan terhadap *effective tax rate*, (4) *Capital Intensity Ratio* tidak berpengaruh signifikan terhadap *effective tax rate* dan (5) Kepemilikan institusional tidak berpengaruh signifikan terhadap *effective tax rate*.

Kata Kunci: ukuran perusahaan, *Return On Asset*, *Debt to Equity Ratio*, *Capital Intensity Ratio*, Kepemilikan institusional, *effective tax rate*

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