

**PENGARUH *COMPANY SIZE*, *LEVERAGE*,
PROFITABILITAS, DAN *CAPITAL INTENSITY RATIO*
TERHADAP *EFFECTIVE TAX RATE* (ETR) PADA
PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI
TAHUN 2011 – 2015**

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ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris tentang pengaruh *company size*, *leverage*, profitabilitas, dan *capital intensity ratio* terhadap *effective tax rate*. Metode pemilihan sampel dalam penelitian ini menggunakan *purposive sampling* dan menggunakan analisis regresi linier berganda dengan objek penelitian yaitu perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di BEI selama tahun 2011-2015.

Hasil uji signifikansi menyatakan bahwa variabel *company size*, profitabilitas, dan *capital intensity ratio* yang berpengaruh terhadap tarif pajak efektif, sedangkan variabel *leverage* tidak berpengaruh terhadap tarif pajak efektif.

Kata kunci: tarif pajak efektif, *company size*, *leverage*, profitabilitas, dan *capital intensity ratio*

***THE INFLUENCE OF COMPANY SIZE, LEVERAGE,
PROFITABILITY, AND CAPITAL INTENSITY RATIO TO
EFFECTIVE TAX RATE AT COMPANY LISTED ON
BEI 2011-2015 PERIODE***

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ABSTRACT

This research aim to proves empirical on the influence of company size, leverage, profitability, and capital intensity ratio to effective tax rate. Selection method of samples in this research use purposive sampling and use multiple linear regression analysis with the object of research is listed companies sector industry consumer during 2011-2015.

The significance test results indicate that company size, profitability, and capital intensity variable had significantly influence to effective tax rate, whereas the leverage variable did not affect the effective tax rate.

Key words: *effective tax rate, company size, leverage, profitability, and capital intensity ratio*

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