

## ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris mengenai pengaruh *inventory intensity ratio*, *capital intensity ratio*, *activity ratio*, dan *profitability* terhadap *effective tax rate* (ETR).

Populasi yang digunakan dalam penelitian ini adalah perusahaan manufaktur sektor industri dan kimia yang terdaftar di Bursa Efek Indonesia periode 2013-2016. Metode pengambilan sampel yang digunakan metode *purposive sampling*. Penelitian ini menggunakan analisis statistik deskriptif, uji asumsi klasik, uji hipotesis dan analisis regresi linear berganda dalam menganalisis dan menguji pengaruh variabel independen (X) terhadap variabel dependen (Y).

Hasil dari penelitian ini menunjukkan bahwa variabel *inventory intensity ratio* ( $X_1$ ), *activity ratio* ( $X_3$ ), dan *profitability* ( $X_4$ ) memiliki pengaruh positif signifikan terhadap *effective tax rate*. Sedangkan variabel *capital intensity ratio* ( $X_2$ ) tidak memiliki pengaruh signifikan terhadap *effective tax rate*.

**Kata kunci :** *Effective tax rate*, *inventory intensity ratio*, *capital intensity ratio*, *activity ratio*, dan *profitability*



## **ABSTRACT**

*This study aims to test empirically about the effect of inventory intensity ratio, capital intensity ratio, activity ratio, and profitability to effective tax rate (ETR).*

*The population used in this research is industrial and chemical manufacturing companies listed in Indonesian Stock Exchange period 2013 – 2016. The sampling method used was purposive sampling method. This study uses descriptive statistical analysis, classical assumption test, hypothesis test and multiple linear regression analysis in analyzing and testing the influence of independent variable to the dependent variable.*

*The result of this research shows that inventory intensity ratio ( $X_1$ ), activity ratio ( $X_3$ ), and profitability ( $X_4$ ) have a significant positive effect on effective tax rate. While the variable capital intensity ratio ( $X_2$ ) does not have a significant effect on the effective tax rate.*

**Keyword :** *Effective tax rate, inventory intensity ratio, capital intensity ratio, activity ratio, and profitability.*

