

ABSTRACT

This study aims to examine the factors that affect the company's effective tax rate. There are several factors used include profitability, earnings management and size. The purpose of this study is to empirically examine whether the profitability, earnings management and size affect the effective tax rate in manufacturing companies listed in Indonesia Stock Exchange.

Population taken as the object of observation amounted to 35 manufacturing companies listed in Indonesia Stock Exchange in the periode 2013-2016. Determination of the sample was made by applying purposive sampling method and obtain a sample of 19 manufacturing companies based on certain criteria.

The results showed that the size and independent commissioners significant effect on the effective tax rate. While leverage, profitability and capital intensity ratio does not significantly influence the effective tax rate. In this study, there are still many limitations and shortcomings namely the effect of independent variables on the dependent variable can only explain by 18,7%. Hence more independent variables are needed.

Key words : profitability, earnings management, size and effective tax rate.



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ABSTRAK

Penelitian ini bertujuan untuk menguji faktor-faktor yang mempengaruhi *effective tax rate* perusahaan. Terdapat beberapa faktor yang digunakan antara lain profitabilitas, manajemen laba dan *size*. Tujuan penelitian ini adalah untuk menguji secara empiris apakah profitabilitas, manajemen laba dan *size* berpengaruh terhadap *effective tax rate* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Populasi yang dijadikan obyek pengamatan berjumlah 35 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode tahun 2013 – 2016. Penentuan sampel penelitian menggunakan metode *purposive sampling* dan memperoleh sampel sebanyak 19 perusahaan manufaktur berdasarkan kriteria-kriteria tertentu.

Hasil penelitian menunjukkan bahwa profitabilitas dan *size* berpengaruh signifikan terhadap *effective tax rate*. Sedangkan manajemen laba *tidak* berpengaruh signifikan terhadap *effective tax rate*. Dalam penelitian ini masih terdapat banyak keterbatasan dan kekurangan yaitu, pengaruh variabel independen terhadap variabel dependen hanya mampu menjelaskan sebesar 18,7% sehingga perlu penambahan variabel independen lainnya.

Kata Kunci : profitabilitas, manajemen laba, *size* dan *effective tax rate*.

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