

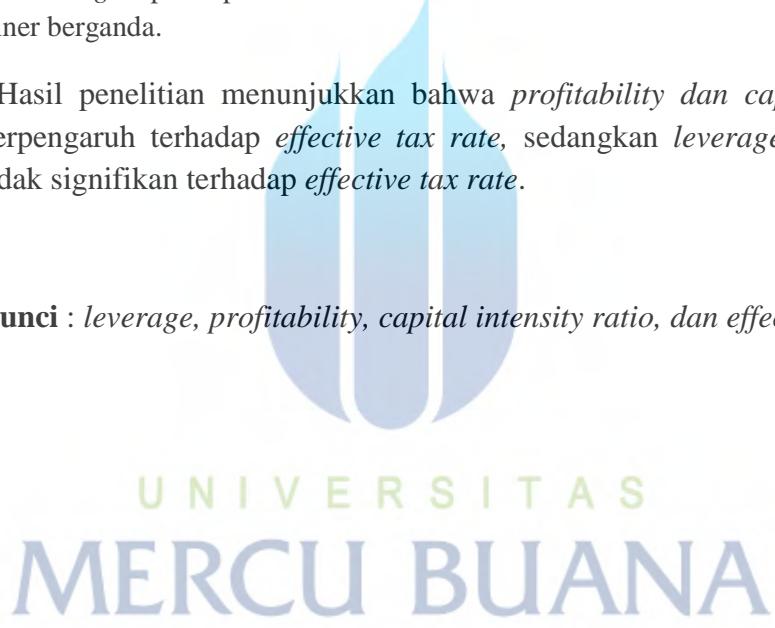
ABSTRAK

Penelitian ini bertujuan untuk menganalisis Pengaruh *Leverage*, *Profitability*, dan *Capital Intensity Ratio* terhadap *Effective Tax Rate*. Variabel independen yang digunakan adalah *Leverage*, *Profitability*, dan *Capital Intensity Ratio*. Variabel dependen yang digunakan adalah *Effective Tax Rate*.

Data yang digunakan dalam penelitian ini adalah data sekunder yang diambil dari situs web Bursa Efek Indonesia. Teknik analisis data yang digunakan teknik analisis pendekatan *SPSS*. Populasi yang digunakan dalam penelitian ini adalah perusahaan *food and beverages* pada periode 2014-2018. Analisis data dilakukan dengan analisis regresi liner berganda.

Hasil penelitian menunjukkan bahwa *profitability* dan *capital intensity ratio* berpengaruh terhadap *effective tax rate*, sedangkan *leverage* berpengaruh tetapi tidak signifikan terhadap *effective tax rate*.

Kata Kunci : *leverage, profitability, capital intensity ratio, dan effective tax rate.*



ABSTRACT

This study aims to analyze the effect of Leverage, Profitability, and Capital Intensity Ratio on the Effective Tax Rate. The independent variables used are Leverage, Profitability, and Capital Intensity Ratio. The dependent variable used is the Effective Tax Rate.

The data used in this study in secondary data is taken from the website of Indonesia Stock Exchange. Data analysis techniques used technique analysis of SPSS approach. The population used in this study is a food and beverages companies in the period 2014-2018. Data analysis was done by multiple linear regression analysis.

The results showed that the disclosure of profitability, and capital intensity ratios influence the effective tax rate while leverage has an effect but not significantly influence the effective tax rate.

Key words: leverage, profitability, capital intensity ratios, and effective tax rate.

