

## ABSTRACT

*This study aimed to know the influence of the chief financial officer expert power, chief financial officer political power, and characteristics of the company (the size of the company, leverage, capital intensity, and profitability (ROA)) on the effective tax rate.*

*The object for this research is the financial sector companies listed in Indonesia Stock Exchange (BEI) of the years 2010 – 2015. This research was done to 70 samples by using purposive sampling method. Therefore, data analysis which is used is statistic analysis in the form of double linear regression test by using software SPSS versi 21.*

*The result of this research shows that chief financial officer expert power, chief financial officer political power, leverage, and profitability (ROA) significant effect on the effective tax rate. While, for the size of the company and capital intensity does not effect on the effective tax rate.*

*Keywords : Chief financial officer expert power, chief financial officer political power, characteristics of the company.*



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## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Chief Financial Officer expert power*, *Chief Financial Officer political power*, dan Karakteristik Perusahaan (Ukuran Perusahaan (*Size*), *Leverage*, Intensitas Modal, Profitabilitas (ROA)) terhadap Tarif Pajak Efektif.

Objek penelitian ini adalah perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia dari tahun 2010 – 2015. Penelitian ini dilakukan terhadap 90 sampel dengan metode *purposive sampling*. Karena itu, analisis data yang digunakan adalah statistik dalam bentuk uji regresi berganda dengan menggunakan software SPSS versi 20.

Hasil penelitian ini menunjukkan bahwa *Chief Financial Officer expert power*, *Chief Financial Officer political power*, *leverage*, dan profitabilitas (ROA) berpengaruh signifikan terhadap tarif pajak efektif. Sedangkan untuk ukuran perusahaan (*SIZE*) dan intensitas modal (*CAPR*) tidak berpengaruh terhadap tarif pajak efektif.

Kata Kunci :

Tarif Pajak Efektif, *Chief Financial Officer expert power*, *Chief Financial Officer political power*, Karakteristik Perusahaan.



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