

## **ABSTRACK**

*This study aims to provide empirical evidence about the effect of Return On Assets, Capital Intensity Ratio, and Leverage of various chemical industry companies on Effective Tax Rate listed on the Indonesia Stock Exchange. The research method used a quantitative method. The sample is determined based on 56 purposive sampling methods for the years 2015-2018. The sources used secondary data in the form of financial reports obtained from the Indonesia Stock Exchange website ([www.idx.co.id](http://www.idx.co.id)). Data analysis techniques using multiple linear regression test.*

*The results of this study stated that the variable Return On Assets (X1) affect on Effective Tax Rate, the Capital Intensity Ratio (X2) variable had no effect on Effective Tax Rate, and the Leverage variable had no effect on Effective Tax Rate (X3).*

**Keywords:** *Effective Tax Rate, Return On Assets, Leverage, Capital Intensity Ratio*



## ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti empiris mengenai pengaruh *Return On Asset*, *Capital Intensity Ratio*, dan *Leverage* perusahaan sektor Aneka Industri pada *Effective Tax Rate* yang terdaftar di Bursa Efek Indonesia. Metode penelitian yang digunakan adalah metode kuantitatif. Sampel ditentukan berdasarkan metode *purposive sampling* sebanyak 56 sampel selama tahun 2015-2018. Sumber yang digunakan yakni data sekunder berupa laporan keuangan perusahaan yang diperoleh dari website Bursa Efek Indonesia ([www.idx.co.id](http://www.idx.co.id)). Teknik analisis data dengan menggunakan uji regresi linier berganda.

Hasil penelitian ini menyatakan bahwa variable *Return On Asset* perusahaan ( $X_1$ ) berpengaruh terhadap *Effective Tax Rate*, variable *Capital Intensity Ratio* ( $X_2$ ) tidak berpengaruh terhadap *Effective Tax Rate*, dan variable *Leverage* tidak berpengaruh terhadap *Effective Tax Rate* ( $X_3$ ).

**Kata Kunci:** *Effective Tax Rate*, *Return On Asset*, *Leverage*, *Capital Intensity Ratio*.

