

ABSTRACT

This study aims to determine and analyze the effect of leverage (DER), profitability (ROA), fixed asset intensity and inventory intensity on the effective tax rate (ETR) on food and beverage companies listed on the Indonesia Stock Exchange in 2013-2017..

The population of this study is the food and beverage companies listed on the Indonesia Stock Exchange from 2013 to 2017. The sampling technique used in this study was purposive sampling and obtained 11 companies that were used as objects as many as 54 sample units. In this study using multiple regression analysis.

The results of the study prove that leverage (DER), profitability (ROA), asset intensity remain positively not significant effect on effective tax rate (ETR), while inventory intensity has a significant positive effect on effective tax rate (ETR). The result of study that leverage (DER) and profitability (ROA) have a significant positive effect on the effective tax rate (ETR), the intensity of fixed asset has no significant negative effect on the effective tax rate (ETR), while the inventory intensity has a significant positive effect on effective tax rate (ETR).

Key words : leverage, profitability, fixed asset intensity, inventory intensity and effective tax rate.

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *leverage* (DER), *profitabilitas* (ROA), intensitas aset tetap dan intensitas persediaan terhadap *effective tax rate* (ETR) pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2013-2017.

Populasi dari penelitian ini adalah perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2013 sampai dengan 2017. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah *purposive sampling* dan di peroleh 11 perusahaan yang dijadikan objek sebanyak 54 unit sampel. Dalam penelitian ini menggunakan analisis regresi berganda.

Hasil penelitian membuktikan bahwa *leverage* (DER), dan *profitabilitas* (ROA) berpengaruh positif tidak signifikan terhadap *effective tax rate* (ETR), intensitas aset tetap berpengaruh negatif tidak signifikan terhadap *effective tax rate* (ETR), sedangkan intensitas persediaan berpengaruh positif signifikan terhadap *effective tax rate* (ETR)

Kata kunci : *leverage* (DER), *profitabilitas* (ROA), intensitas aset tetap, intensitas persediaan dan *effective tax rate* (ETR).

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