

ABSTRACT

This study is to determine and analyze the impact of Leverage, Capital Intensity Ratio, and Independent Commissioner on the Effective Tax Rate. The dependent variable used is tax avoidance which is measured by the ratio of effective tax rate. The independent variables used are Leverage, Capital Intensity Ratio, and Independent Commissioner. This empirical research uses purposive sampling method in collecting data. This secondary data is obtained from financial reports listed on the IDX for the 2014-2020 period.

The population of this study were coal mining sector companies listed on the Indonesia Stock Exchange (IDX) in 2014-2020. The number of samples studied were 77 research samples from 11 companies using a quantitative descriptive approach. Analysis of the data used is statistical analysis in the form of multiple linear regression test.

The results of this study indicate that leverage has no effect on the Effective Tax Rate, the variable Capital Intensity Ratio has a significant negative effect on the Effective Tax Rate, the Independent Commissioner variable has a significant negative effect on the Effective Tax Ratio.

Keywords: Leverage, Capital Intensity Ratio, and Independent Commissioner



ABSTRAK

Penelitian ini untuk mengetahui dan menganalisis pengaruh Leverage, Capital Intensity Ratio , Dan Komisaris Independen Terhadap Effective Tax Rate. Variabel dependen yang digunakan adalah penghindaran pajak yang diukur dengan rasio effective tax rate. Variabel independen yang digunakan adalah Leverage, Capital Intensity Ratio , Dan Komisaris Independen. Penelitian empiris ini menggunakan metode purposive sampling dalam melakukan pengumpulan data. Data skunder ini diperoleh dari laporan keuangan yang terdaftar di BEI periode 2014-2020.

Populasi penelitian ini adalah perusahaan sektor pertambangan batubara yang tercatat di Bursa Efek Indonesia (BEI) tahun 2014-2020. Jumlah sample yang diteliti sebanyak 77 sample penelitian dari 11 perusahaan dengan menggunakan pendekatan deskriptif kuantitatif. Analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda.

Hasil dari penelitian ini menunjukkan bahwa variabel leverage tidak berpengaruh terhadap Effective Tax Rate, variabel Capital Intensity Ratio berpengaruh negative signifikan terhadap Effective Tax Rate, variabel Komisaris Independen berpengaruh negative signifikan terhadap Effective Tax Rate.

Kata Kunci: Leverage, Capital Intensity Ratio , Dan Komisaris Independen