

**EFFECT OF FIRM CHARACTERISTICS AND TAX
REFORMATION ON EFFECTIVE TAX RATES IN
INDONESIA**
**(Empirical Study on Indonesia Stock Exchange Listing Company in 2004-
2013)**

ABSTRACT

This study aims to empirically examine whether the firm characteristic and tax reform affect the company's effective tax rate. Variable used are size, leverage, capital intensity, inventory intensity, and tax reform. Population taken as the object of observation amounted to 481 companies listed in Indonesia Stock Exchange in 2004-2013. Determination of the sample was made by applying purposive sampling method and obtain a sample of 202 companies based on certain criteria.

The study was conducted by using a panel data analysis with fixed effects model approach and showed that the leverage, capital intensity, and tax reform significantly affect on the effective tax rate. While size and inventory intensity do not significantly influence the effective tax rate.

Keywords: Size, Leverage, Capital Intensity, Inventory Intensity, Tax Reform, Effective Tax Rates

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**PENGARUH KARAKTERISTIK PERUSAHAAN DAN
REFORMASI PAJAK TERHADAP *EFFECTIVE TAX RATES*
(ETR) DI INDONESIA**
(Studi Empiris pada Perusahaan yang Terdaftar di BEI Tahun 2004-2013)

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris apakah karakteristik perusahaan dan reformasi perpajakan berpengaruh terhadap *effective tax rate* perusahaan. Variabel yang digunakan antara lain *size*, *leverage*, *capital intensity*, *inventory intensity* dan reformasi pajak. Populasi yang dijadikan obyek pengamatan berjumlah 481 perusahaan yang terdaftar di Bursa Efek Indonesia pada periode tahun 2004 – 2013. Penentuan sampel penelitian menggunakan metode *purposive sampling* dan memperoleh sampel sebanyak 202 perusahaan berdasarkan kriteria-kriteria tertentu.

Penelitian dilakukan dengan menggunakan analisis data panel dengan pendekatan model efek tetap (*fixed effect model*) dan menunjukkan hasil bahwa *leverage*, *capital intensity*, dan reformasi pajak berpengaruh signifikan terhadap *effective tax rate*. Sedangkan *size* dan *inventory intensity* tidak berpengaruh signifikan terhadap *effective tax rate*.

Kata Kunci: *Size*, *Leverage*, *Capital Intensity*, *Inventory Intensity*, Reformasi Pajak, *Effective Tax Rates*

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