

ANALYSIS OF SIZE, LEVERAGE, PROFITABILITY, CAPITAL INTENSITY
RATIO, INDEPENDENT COMMISSIONER AND INVENTORY INTENSITY TO
EFFECTIVE TAX RATE ON FOOD AND BEVERAGES INDUSTRY LISTED ON
BEI FOR THE YEAR 2011 - 2015

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STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, it contains no materials previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgement is made in the thesis.

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ABSTRACT

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The objectives of the research are to examine the effect of size, leverage, capital intensity ratio, inventory intensity ratio, independent commissioner, and profitability on effective tax rate (ETR) both simultaneously and partially. In this research, profitability measured by using ROA (Return on Asset). Data were collected from the financial statements of the food and beverages industries that listed at Indonesia Stock Exchange. Research conduct in 5 years (2011-2015). By using purposive sampling, there are 11 companies fulfilling the sample criteria. Multiple linier regression model is used to test the hypothesis. The results of this research are size and capital intensity ratio simultaneously have significant influence on ETR. Partially, size, leverage, capital intensity ratio, inventory intensity ratio, independent commissioner, and profitability does have significant effect on ETR.

Analysis of Size, Leverage, Profitability, Capital Intensity Ratio, Independent
Commissioner and Inventory Intensity to Effective Tax Rate on Food and Beverages
Industry Listed on IDX for the year 2011 - 2015

*Keywords: Effective tax rate, Size, Leverage, Profitability, Capital Intensity Ratio, Independent
Commissioner, Inventory Intensity, Indonesian listed food and beverages companies.*



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DEDICATION

This thesis is dedicated to God, Mr. Indra Pratama and for all the people, who love and support me endlessly.



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