

ABSTRAK

NOVIANI, Tahun (2019). Pengaruh Rasio Intensitas Modal, Rasio Intensitas Persediaan, dan Kepemilikan Institusional terhadap *Effective Tax Rate*, Skripsi Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh Pembimbing I H. Mahmud Nuhung, MA. dan pembimbing II Mira.

Penelitian ini bertujuan untuk menguji pengaruh rasio intensitas modal, rasio intensitas persediaan dan kepemilikan institusional terhadap *effective tax rate*. Populasi dalam penelitian ini yaitu perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia selama priode 2015-2017. Sample dalam penelitian ini menggunakan metode *purposive sampling*, dan memperoleh 14 perusahaan properti dan *real estate* yang memenuhi kriteria. Pengujian hepotesis menggunakan model regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa rasio intensitas modal dan rasio intensitas persediaan berpengaruh positif terhadap *effective tax rate* (ETR). Sedangkan *intititutional ownership* tidak berpengaruh terhadap *effective tax rate* (ETR).

Kata Kunci : Rasio Intensitas Modal, Rasio Intensitas Persediaan, Kepemilikan Institusional, dan Effective Tax Rate



ABSTRACT

NOVIANI, (2019) *Effect of Capital Intensity Ratio, Inventory Intensity Ratio, and Intitutional Ownership on Effective Tax Rate*. Thesis of Accounting program at the Faculty of Economics and Business, Muhammadiyah University, Makassar. Guded by one Supervisor H. Mahmud Nuhung and two Supervisor Mira.

This study aims to check the effect of capital intensity ratio, inventory intensity ratio and intitutional ownership on effective tax rate (ETR). The population in this study was property and real estate companies listed on the Indonesia Stock Exchange during the 2015-2017 period. Sample in this study used purposive sampling method, and there are 14 property and realestate componies that met criteria hypothesis testing uses multiple linier regreesion models.

The result of this study indicates that capital intensity ratio and inventory intensity ratio are valuable effective tax rate (ETR). While intitutional ownership does not have significant effect on effective tax rate (ETR).

Keywords : Capital Intensity Ratio, Inventory Intensity Ratio, Intitutional Ownership and Effective Tax Rate (ETR).

