

# Analisis Faktor-Faktor yang Mempengaruhi Effective Tax Rate (ETR) dan Cash Effective Tax Rate (CETR) Pada Perusahaan Sektor Hotel, Parawisata, dan Restoran yang Terdaftar di Bursa Efek Indonesia = Analysis of Factors Affecting Effective Tax Rate (ETR) and Cash Effective Tax Rate (CETR) In Hotel, tourism, and Restaurant Sector Companies Listed in Indonesia Stock Exchange

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## Abstrak

Penelitian ini bertujuan menganalisis faktor-faktor yang mempengaruhi Effective Tax Rate ETR dan Cash Effective Tax Rate (CETR). Kepemilikan Institusi, Dewan Komisaris Independen, Return On Asset (ROA), Debt to Equity Ratio DER, dan Ukuran perusahaan digunakan sebagai variabel bebas yang diduga memberikan pengaruh terhadap variabel terikat Effective Tax Rate ETR dan Cash Effective Tax Rate (CETR). Metode penelitian yang digunakan adalah explanatory research dengan pendekatan kuantitatif dan menggunakan regresi data panel. Populasi penelitian adalah semua perusahaan pada sektor hotel, parawisata, dan restoran yang terdaftar di Bursa Efek Indonesia periode tahun 2009-2014. Teknik pengambilan sampel menggunakan teknik sampling purposive.

Hasil penelitian menunjukkan bahwa: 1) Kepemilikan Institusi dan Dewan Komisaris Independen tidak berpengaruh signifikan terhadap Effective Tax Rate ETR, Return on Assets (ROA) berpengaruh signifikan negatif terhadap Effective Tax Rate ETR, Debt to Equity Ratio DER tidak berpengaruh signifikan terhadap Effective Tax Rate ETR, Ukuran perusahaan berpengaruh signifikan positif terhadap Effective Tax Rate ETR. 2) Kepemilikan Institusi dan Dewan Komisaris Independen tidak berpengaruh signifikan terhadap Cash Effective Tax Rate (CETR), Return on Assets (ROA) berpengaruh signifikan negatif terhadap Cash effective tax rate (CETR), Debt to Equity Ratio DER tidak berpengaruh signifikan terhadap Cash Effective Tax Rate (CETR), Ukuran Perusahaan berpengaruh signifikan positif terhadap Cash Effective Tax Rate (CETR).

This study aimed to analyze the factors that affect the Effective Tax Rate (ETR) and Cash Effective Tax Rate (CETR). Institutional Ownership, Board of Independent Commissioners, Return on Assets (ROA), Debt to Equity Ratio (DER), and Firm Size used as independent variables assumed influence on the dependent variable Effective Tax Rate (ETR) and Cash Effective Tax Rate (CETR). The method used is explanatory research with quantitative approach and using panel regression analysis. The study population is all companies in the hotel, tourism, and restaurant sector listed in Indonesia Stock Exchange period 2009-2014. The sampling technique use purposive sampling techniques.

The results show that: 1) Institutional Ownership and Board of Independent Commissioners has no significant effect on the Effective Tax Rate (ETR), Return on Assets (ROA) has significant negative effect on the Effective Tax Rate (ETR), Debt to Equity Ratio (DER) has no significant effect on Effective Tax Rate (ETR), Firm Size has significant positive effect on the Effective Tax Rate (ETR). 2) Ownership Institutions and Board of Independent Commissioners has no significant effect on Cash Effective Tax Rate (CETR), Return on Assets (ROA) has significant negative effect on cash effective tax rate (CETR), Debt to Equity Ratio (DER) has no significant effect on Cash effective Tax Rate (CETR), Company Size has

positive significant effect on Cash effective Tax Rate (CETR).