

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh profitabilitas, *capital intensity ratio* dan *activity ratio* terhadap *effective tax rate* dengan leverage sebagai variabel moderasi. Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan. Teknik pengumpulan sampel dengan menggunakan metode *purposive sampling* yang terdaftar di Bursa Efek Indonesia tahun 2016-2020 berdasarkan kriteria-kriteria yang telah ditentukan, sebanyak 44 sampel perusahaan, pengolahan data menggunakan Eviews9. Hasil dari penelitian ini dapat menyimpulkan bahwa profitabilitas berpengaruh signifikan positif terhadap *effective tax rate*, *capital intensity ratio* dan *activity ratio* tidak berpengaruh signifikan terhadap *effective tax rate* dengan leverage sebagai variabel moderasi. Profitabilitas, *capital intensity ratio* dan *activity ratio* berpengaruh signifikan terhadap *effective tax rate* dengan leverage sebagai variabel moderasi.

Kata Kunci : Profitabilitas, *Capital Intensity Ratio*, *Activity Ratio*, *Effective Tax Rate*, *Leverage*

ABSTRACT

The purpose of this study was to determine the effect profitability, capital intensity ratio and activity ratio to effective tax rate with leverage as a moderating variable. The data used in this study are secondary data in the form of financial reports. Sample collection technique using purposive sampling method listed on the Indonesia stock exchange in 2016-2020 based on predetermined criteria, as many as 44 sample companies, data management using Eviews 9. The results of this study can conclude that profitability has a significant positive effect on the effective tax rate, the capital intensity ratio and activity ratio have no significant effect on the effective tax rate with leverage as a moderating variable. Profitability, capital intensity ratio and activity ratio have a significant effect on the effective tax rate with leverage as a moderating variable.

Keyword : Profitability, *Capital Intensity Ratio*, *Activity Ratio*, *Effective Tax Rate*, *Leverage*