

ABSTRAK

Penelitian ini bertujuan untuk menganalisis karakter eksekutif, profitabilitas, dan *corporate governance* terhadap *cash effective tax rate* (CETR). *Cash effective tax rate* (CETR) merupakan variabel dependen dalam penelitian ini. Variabel independen yang diteliti antara lain karakter eksekutif (resiko perusahaan), profitabilitas (ROA), dan *corporate governance* (komite audit dan komisaris independen). Sampel penelitian ini adalah 45 perusahaan LQ 45 dengan total observasi selama tahun 2009–2013 sebanyak 105 perusahaan. Sampel dipilih dengan menggunakan metode *purposive sampling*. Analisis data dilakukan dengan metode analisis deskriptif, regresi linier berganda, pengujian hipotesis, dan uji asumsi klasik. Hasil dari penelitian ini menunjukkan bahwa karakter eksekutif berpengaruh terhadap *cash effective tax rate* (CETR), profitabilitas berpengaruh terhadap *cash effective tax rate* (CETR), sedangkan komite audit, dan komisaris independen tidak berpengaruh terhadap *cash effective tax rate* (CETR).

Kata kunci: karakter eksekutif, profitabilitas, *corporate governance*, *cash effective tax rate* (CETR) .

Abstract

This research has a goal to analyze the executive character, profitability, and corporate governance to the effective cash tax rate (CETR). Cash effective tax rate (CETR) is the dependent variable in this research. The independent variables research include executive character (enterprise risk), profitability (ROA), and corporate governance (audit committees and independent commissioner). Samples were 45 companies with a total 45 LQ observations during the year 2009 to 2013 as many as 105 companies. Technique of colecty samples was selected using purposive sampling method. To analysize data use descriptive analysis method, multiple linear regression, hypothesis testing, and classical assumption. The results of this research indicate that the character of executives affect the effective cash tax rate (CETR), profitability affect the effective cash tax rate (CETR), while the audit committee and independent commissioner has no effect on cash effective tax rate (CETR).

Keywords: Executive character, profitability, corporate governance, effective cash tax rate (CETR).