

ABSTRAK

Wibawa Adnyana, I Made (2023), Determinan Tarif Pajak Efektif Dengan Good Corporate Governance Sebagai Variabel Moderasi (Analisis Empiris pada Perusahaan Sektor Perdagangan dan Manufaktur terdaftar di LQ 45 pada tahun 2016 – 2020). Tesis, Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: tarif pajak efektif, *leverage*, *capital intensity*, *inventory intensity*, *Good Corporate Governance*.

Penelitian ini bertujuan untuk menguji pengaruh *leverage*, *capital intensity* dan *inventory intensity* terhadap tarif pajak efektif dengan *Good Corporate Governance* sebagai variabel moderasi. Populasi dalam penelitian ini yaitu Perusahaan Sektor Perdagangan dan Manufaktur terdaftar di LQ 45. Analisis pengolahan data dengan menggunakan software STATA. Hasil penelitian menunjukkan bahwa: (1) *leverage* berpengaruh negatif terhadap tarif pajak efektif, (2) *capital intensity* berpengaruh negatif terhadap tarif pajak efektif, (3) *inventory intensity* berpengaruh negatif terhadap tarif pajak efektif, (4) *good corporate governance* dapat memoderasi pengaruh *leverage* terhadap tarif pajak efektif, (5) *good corporate governance* dapat memoderasi pengaruh *capital intensity* terhadap tarif pajak efektif, dan (6) *good corporate governance* dapat memoderasi pengaruh *inventory intensity* terhadap tarif pajak efektif.

ABSTRACT

Wibawa Adnyana, I Made (2023), Determinants of Effective Tax Rates with Good Corporate Governance as Moderating Variables (Empirical Analysis of Trade and Manufacturing Sector Companies registered at LQ 45 in 2016 – 2020). Thesis, Accounting, Postgraduate Program, Ganesha University of Education.

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Key words: effective tax rate, leverage, capital intensity, inventory intensity, Good Corporate Governance.

This study aims to examine the effect of influence, capital intensity and inventory intensity on effective tax rates with Good Corporate Governance as a moderating variable. The population in this study is the Trade and Manufacturing Sector Companies registered at LQ 45. Analysis of processing data using STATA software. The results showed that: (1) leverage has a negative effect on the effective tax rate, (2) capital intensity has a negative effect on the effective tax rate, (3) inventory intensity has a negative effect on the effective tax rate, (4) good corporate governance can moderate the effect of leverage on effective tax rates, (5) good corporate governance can affect capital intensity on effective tax rates, and (6) good corporate governance can affect inventory intensity on effective tax rates.

