

ABSTRACT

This research is meant to examine some factors which give influence to the cash effective tax rate on manufacturing companies consumer goods industry sector which are listed in Indonesia Stock Exchange. The research variables are managerial ownership, leverage, and size.

This research is a quantitative research and the population is manufacturing companies consumer goods industry sector which are listed in Indonesia Stock Exchange in 2016-2018 periods. The samples collection technique has been done by using purposive sampling method and 22 companies (88 firm years) which have met the research sample have been selected as samples. The analysis technique has been done by using multiple linear regressions analysis and the SPSS 16 program.

The result of the research shows that managerial ownership and size give negative and significant influence to the cash effective tax rate whereas leverage give positive and significant influence to the cash effective tax rate.

Keywords: cash effective tax rate, managerial ownership, leverage, size