



The Influence of Leverage, Density of Fixed Assets and Independent Commissioners on Effective Companies Tax Rate in Indonesia

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Abstract

This research aimed to test the influence of leverage, density of fixed assets, and independent commissioners on Effective Tax Rate in manufacturing companies listed on Indonesia Stock Exchange year 2011-2015. Purposive sampling technique was utilized to select the study's sample and 42 companies were taken for a total 210 data observation. Multiple linear regression analysis is employed to test the hypotheses within this research. The results of this study indicated that leverage, density of fixed assets, and independent commissioners simultaneously influence ETR. Partially, the result showed that leverage and independent commissioners do not affect ETR. Meanwhile, density of fixed assets had a negative effect on ETR.