

**THE EFFECT OF COMPANY CHARACTERISTICS AND
FOREIGN OWNERSHIP ON EFFECTIVE TAX RATE IN
INDONESIA**

Thesis

As a partial fulfilment to achieve an MBA Degree

Master of Management Program



Submitted by

Gyoma Winny Andriyanita

19/447746/PEK/25047

To
**FACULTY OF ECONOMICS AND BUSINESS
GADJAH MADA UNIVERSITY
2022**