ABSTRAK

Andhika Perkasa Fabanyo, 2023. Pengaruh *Profitability, non-debt tax shield, growth opportunity, corporate tax rate* terhadap *capital structure* pada perusahaan manufaktur yang terindeks bei 2018-2022. Ketua Komisi : Dr. Suwito,SE.,M.Si.,Ak.,CSRS.,CSRA, Anggota Komisi : Fitriani Sardju S.E., M.SA.,Ak

Tujuan penelitian ini adalah untuk menganalisis pengaruh *Profitability, non-debt tax shield, growth opportunity, corporate tax rate* terhadap *capital structure*. Populasi dalam penelitian ini adalah seluruh Perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2018-2022. Sampel dalam penelitian sebanyak 115 yang diambil menggunakan teknik *purposive sampling*. Alat uji yang digunakan adalah analisis regresi data panel dengan menggunakan Eviews 12 sebagai alat uji statistik.

Hasil penelitian ini menunjukkan bahwa: (1) *profitability* tidak berpengaruh terhadap struktur modal (2) *non-debt tax* shield tidak berpengaruh terhadap struktur modal (3) *growth opportunity* berpengaruh positif terhadap struktur modal (4) *corporate tax rate* tidak berpengaruh terhadap struktur modal.

Kata Kunci : *Capital Structure, Profitability, Non-Debt Tax Shield, Growth Opportunity,* dan *Corporate Tax Rate*

ABSTRAK

Andhika Perkasa Fabanyo, 2023. The effect of profitability, non-debt tax shield, growth opportunity, corporate tax rate on capital structure in manufacturing companies indexed by IDX 2018-2022. Chairman of Commission : Dr. Suwito,SE.,M.Si.,Ak.,CSRS.,CSRA, Commission Member : Fitriani Sardju S.E., M.SA.,Ak

The purpose of this study is to analyze the effect of Profitability, non-debt tax shield, growth opportunity, corporate tax rate on capital structure. The population in this study is all manufacturing companies listed on the Indonesia Stock Exchange in 2018-2022. The samples in the study were 115 taken using purposive sampling techniques. The test tool used is panel data regression analysis using Eviews 12 as a statistical test tool

The results of this study show that: (1) profitability does not affect capital structure (2) non-debt tax shield does not affect capital structure (3) growth opportunity has a positive effect on capital structure (4) corporate tax rate does not affect capital structure.

Keywords: **Capital Structure, Profitability, Non-Debt Tax Shield, Growth Opportunity, and Corporate Tax Rate**