

ABSTRACT

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THE INFLUENCE OF CAPITAL STRUCTURE AND PROFITABILITY TOWARD ENTITY INCOME TAX OF CONSUMER GOODS SECTOR OF MANUFACTURING COMPANY LISTED IN INDONESIA STOCK EXCHANGE IN PERIOD OF 2015 – 2017

(xiii + 84 pages; 6 figures; 22 tables; 6 appendices)

This research is done at consumer goods sector of manufacturing company listed in Indonesia Stock Exchange. The purpose of this research is to analyze the influence of Long-term debt to Asset Ratio, Debt to Equity Ratio and Return on Asset towards Entity Income Tax partially and simultaneously. The research method used by writer in this research are quantitative and descriptive method. The sample used in this research is the consumer goods sector of manufacturing company listed In Indonesia Stock Exchange in period 2015 – 2017, consisting of 31 companies and 93 data observation. Data used is secondary data and data analysis method is multiple linear regression analysis by using IBM SPSS version 25 software.

After conducting statistical analysis, the conclusion of this research is there is no significant influence of LDAR and DER partially towards entity income tax. However, there is significant positive influence of ROA partially towards entity income tax. And, there is significant influence of LDAR, DER and ROA simultaneously toward entity income tax of consumer goods sector of manufacturing company listed in Indonesia Stock Exchange in period 2015 – 2017.

Keywords: LDAR, DER, ROA, Income Tax, Consumer goods sector of manufacturing company

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