

ABSTRAK

PENGARUH STRUKTUR MODAL TERHADAP PAJAK PENGHASILAN BADAN TERUTANG

(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI
Periode Tahun 2015-2018)

Penelitian ini bertujuan untuk mengetahui pengaruh Struktur Modal terhadap Pajak Penghasilan badan terutang. *Long term debt to asset ratio* (LDAR) dan *debt to equity ratio* (DER) sebagai variabel independen, serta Pajak Penghasilan badan terutang digunakan sebagai variabel dependen. Sampel yang digunakan dalam penelitian ini adalah perusahaan manufaktur 2015-2018. Teknik analisis data menggunakan regresi linier berganda. Hasil penelitian melalui uji hipotesis menunjukkan bahwa *long term debt to asset ratio* (LDAR) dan *debt to equity ratio* (DER) secara simultan berpengaruh signifikan terhadap Pajak Penghasilan badan terutang. Secara parsial menunjukkan bahwa (1) *long term debt to asset ratio* (LDAR) berpengaruh negatif dan signifikan terhadap Pajak Penghasilan badan terutang, (2) *debt to equity ratio* (DER) berpengaruh negatif dan signifikan terhadap Pajak Penghasilan badan terutang.

Kata kunci: *longterm debt to asset ratio* (LDAR), *debt to equity ratio* (DER), Pajak Penghasilan (PPh) Badan Terutang.

ABSTRACT

THE INFLUENCE OF CAPITAL STRUCTURE ON CORPORATE INCOME TAX PAYABLE

*(Empirical Study of Manufacturing Companies Listed on the
Indonesia Stock Exchange for the Period of 2015-2018)*

This study aims to determine the effect of the Capital Structure on the Income Tax payable entity. Long term debt to asset ratio (LDAR) and debt to equity ratio (DER) as an independent variable, and income tax payable is used as the dependent variable. The sample used in this study was manufacturing companies 2015-2018. The data analysis technique uses multiple linear regression. The results of the research by hypothesis test show that the long term debt to asset ratio (LDAR) and debt to equity ratio (DER) simultaneously have a significant effect on the income tax payable. Partially shows that (1) long term debt to asset ratio (LDAR) has a negative and significant effect on the income tax payable, (2) debt to equity ratio (DER) has a negative and significant effect on the income tax payable entity.

Keywords: *long term debt to asset ratio (LDAR), debt to equity ratio (DER), Income Tax of the Debt Entity.*