

## ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran Struktur Modal, Profitabilitas, Perencanaan Pajak, dan Pajak Penghasilan Badan (studi pada perusahaan manufaktur sektor Property dan real estate yang terdaftar di Bursa Efek Indonesia Periode 2017-2021, serta mengetahui pengaruh struktur modal, profitabilitas, dan perencanaan pajak terhadap beban pajak penghasilan badan.

Metode penelitian yang digunakan adalah metode kuantitatif dengan penekanan analisis deskriptif dan verifikatif. Populasi dari penelitian ini adalah 83 perusahaan manufaktur sektor property dan real estate yang terdaftar di Bursa Efek Indonesia Periode 2017-2021. Teknik pengambilan sampel dilakukan dengan teknik purposive sampling yang menghasilkan 25 perusahaan yang memenuhi kriteria. Metode analisis data dengan menggunakan uji asumsi klasik, uji parsial, uji korelasi, regresi linier sederhana dan uji koefisien determinasi parsial.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa struktur modal, profitabilitas dan perencanaan pajak secara parsial berpengaruh positif terhadap beban pajak penghasilan badan.

Kata Kunci : Struktur Modal, Profitabilitas, Perencanaan Pajak, dan Beban Pajak Penghasilan Badan Profitabilitas, Perencanaan Pajak, dan Beban Pajak Penghasilan Badan

### *ABSTRAK*

This study aims to provide an overview of Capital Structure, Profitability, Tax Planning, and Corporate Income Tax (study on property and real estate sector manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2021 period, as well as determine the effect of capital structure, profitability, and planning). tax on corporate income tax expense.

The research method used is a quantitative method with an emphasis on descriptive analysis and verification. The population of this study is 83 property and real estate manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2021 period. The sampling technique was carried out by purposive sampling technique which resulted in 25 companies that met the criteria. Methods of data analysis using classical assumption test, partial test, correlation test, simple linear regression and partial determination coefficient test.

Based on the results of the research conducted, it can be seen that the capital structure, profitability and tax planning partially have a positive effect on the corporate income tax burden.

Keywords : Capital Structure, Profitability, Tax Planning, and Corporate Income Tax Profitability, Tax Planning, and Corporate Income Tax