ABSTRAK

Dija Khairiyah Pasaribu, NIM 7141220011. Pengaruh *Firm Size, Growth Opportunity, Profitability, Business Risk, Effective Tax Rate, Asset Tangibility, Firm Age* Dan *Liquidity* Terhadap Struktur Modal Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Tahun 2017-2018. Skripsi Jurusan Akuntansi, Fakultas Ekonomi: Universitas Negeri Medan 2019.

Penelitian ini bertujuan untuk menganalisis pengaruh *Firm Size*, *Growth Opportunity*, *Profitability*, *Business Risk*, *Effective Tax Rate*, *Asset Tangibility*, *Firm Age* Dan *Liquidity* Terhadap Struktur Modal Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Tahun 2017-2018. Populasi yang digunakan dalam penelitian ini sebanyak 72 dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2018 yang dipilih melalui *purposive sampling*. Berdasarkan kriteria yang ditentukan terpilih 36 sampel yang memenuhi kriteria pengujian. Data yang digunakan adalah data sekunder yang diperoleh dari laporan keuangan perusahaan yang terdaftar di BEI. Pengujian hipotesis menggunakan model Analisis Regresi Linear Sederhana.

Hasil dalam penelitian ini yang diperoleh dengan hasil pengujian secara parsial menggunakan pengujian hipotesis uji t menunjukkan bahwa *firm size*, *Growth opportunity*, *Profitability*, *Business risk*, *Effective tax rate*, *Asset tangibility* dan *Firm age* tidak berpengaruh signifikan terhadap struktur modal. *Liquidity* secara parsial melalui uji t berpengaruh signifikan terhadap struktur modal.

Berdasarkan hasil penelitian diketahui bahwa variable *Liquidity* berpengaruh terhadap struktur modal perusahaan manufaktur di Bursa Efek Indonesia pada tahun 2017-2018. Sedangkan variabel *Firm Size*, *Growth Opportunity*, *Profitability*, *Business Risk*, *Effective Tax Rate*, *Asset Tangibility* dan *Firm Age* tidak berpengaruh terhadap struktur modal.

Kata Kunci : *Firm Size*, *Growth Opportunity*, *Profitability*, *Business Risk*, *Effective Tax Rate*, *Asset Tangibility*, *Firm Age*, *Liquidity*.

ABSTRACT

Dija Khairiyah Pasaribu, NIM 7141220011. Effect of Firm Size, Growth Opportunity, Profitability, Business Risk, Effective Tax Rate, Tangibility Assets, Firm Age and Liquidity on Capital Structure in Manufacturing Companies Listed in Bei for 2017-2018. Thesis of Accounting Department, Faculty of Economics: Medan State University 2019.

The purposes of the research are to analyze the influence of Size, Growth Opportunity, Profitability, Business Risk, Effective Tax Rate, Tangibility Assets, Firm Age and Liquidity on Capital Structure in Manufacturing Companies Listed in BEI for 2017-2018.

The population used in this study was 72 of the manufacturing companies listed on the Indonesia Stock Exchange (BEI) in the since 2017-2018 period which were selected through purposive sampling. Based on the criteria determined 36 samples or 140 were selected that met the testing criteria. The data used is secondary data obtained from financial statements of companies listed on the IDX. Hypothesis testing uses the Simple Linear Regression.

The results in this study obtained by the results of partial testing using hypothesis testing t test showed that firm size, Growth opportunity, Profitability, Business risk, Effective tax rate, Asset tangibility and Firm age did not significantly influence the capital structure. Liquidity partially through the t test has a significant effect on capital structure.

Based on the results of the study it is known that the Liquidity variable influences the capital structure of manufacturing companies in the Indonesia Stock Exchange in 2017-2018. While the Firm Size, Growth Opportunity, Profitability, Business Risk, Effective Tax Rate, Asset Tangibility and Firm Age variables do not affect the capital structure.

Keywords: Firm Size, Growth Opportunity, Profitability, Business Risk, Effective Tax Rate, Asset Tangibility, Firm Age, Liquidity.