

## ABSTRACT

***"NET PROFIT MARGIN, CAPITAL STRUCTURE, AND PROFIT MANAGEMENT ON CORPORATE PPH OWED" (Empirical Study of Mining Companies Listed on the Indonesia Stock Exchange for the 2020-2023).***

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*This study aims to determine and explain the effect of Net Profit Margin, Capital Structure, and Earnings Management on Corporate Income Tax Payable. This research is based on an empirical study of Mining Companies listed on the Indonesia Stock Exchange in 2020-2023. The population in this study are Mining Companies listed on the Indonesia Stock Exchange in 2020-2023. The sampling technique used was purposive sampling method with a total sample of 204 samples. The type of data used is secondary data obtained from the Indonesia Stock Exchange website. The analysis method is carried out with multiple linear regression models using Eviews 12 software. The result of this study show that net profit margin has no effect on corporate income tax payable, but the variables of capital structure and earnings management have a effect on corporate income tax payable. simultaneously net profit margin, capital structure, and earnings management have an effect on corporate income tax payable.*

*Keywords: Net Profit Margin, Capital Structure, Profit Management, Corporate Income Tax Due.*