

ABSTRACT

" THE EFFECT OF ASSET TANGIBILITY, TAX BURDEN AND PROFITABILITY ON CAPITAL STRUCTURE WITH BUSINESS RISK AS A MODERATION VARIABLE (Empirical Study of Property and Real Estate Companies Listed on the Indonesian Stock Exchange for the Period 2016 – 2023))"

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This study aims to test and prove empirically. The effect of asset tangibility and tax burden on capital structure. This type of research is quantitative and the methodology used in this study is to use multiple regression analysis. The study was conducted on 34 property and real estate companies listed on the Indonesia Stock Exchange. This study used a purposive sampling method or sampling with certain criteria and the sample used in this study were 134 companies during the 2016 – 2023 period. This test consists of three stages: descriptive analysis, classic assumption test, and hypothesis testing using Eviews analysis tool version 9.

Keywords: Asset Tangibility, Tax Burden, Capital Structure