

## ABSTRACT

*This study aims to analyze and provide empirical evidence about influence of Profitability, Collateral Value of Assets, Non-debt Tax Shield, Growth, and Effective Tax Rate against Capital Structure. Several previous studies have shown varying result. To obtain valid results, the testing of each variable based on the hypothesis that built.*

*The samples used were selected by purposive sampling method. After reduction with multiple criteria, 65 manufacture companies identified as samples. Year observation period is 2013-2015, so that the sample used is 195 samples. Multiple regression was used to test the hypothesis.*

*The results showed that Profitability, Collateral Value of Assets, Non-debt Tax Shield, and Effective Tax Rate affect the Capital Structure. While the Growth does not affect the capital structure.*

*Keyword : Capital Structure, Profitability, Collateral Value of Assets, Non-debt Tax Shield, Growth, Effective Tax Rate*