ABSTRACT

Capital structure has an important role in the company as a whole, because the capital structure of a company can assess the performance of the company and be able to take important decisions to develop the company. In investing, the company seeks to create value. Therefore, capital structure will determine the extent, value is created that will be reflected in corporate earnings

The method used in this study is descriptive and quantitative approaches verifikatif. The population in this study is PT.Goodyear Indonesia,Tbk. While the sample is taken as the object of his research PT.Good year Indonesia, Tbk using purposive sampling techniques for sampling. The analysis used was multiple regression analysis.

Development of tangible assets and capital structure on profitability of PT.Goodyear Indonesia, Tbk seen to fluctuate. Simultaneous testing results and profitability of intangible assets affect the capital structure. The partial results of the test variables affect profitability significantly positively related to capital structure, while tangible assets but no significant effect on capital structure.

Keyword : tangible assets, profitability and capital structure.