

ABSTRACT

This research was aimed the influence of asset tangibility, profitability, market to book ratio, and firm size to leverage on manufacturing companies listed in Indonesian stock exchange period 2015-2017. This reseach used panel data. Samples used amount to 304 samples from 114 company with purposive sampling method. Technical data analysis used multiple linear regression used eviews 9.0 program.

This result of this study indicate that asset tangibility has a positif and not significant effect on leverage. Profitability has a negative and significant effect on leverage, market to book ratio has a negative and not significant on leverage, firz size has a negative and significant on leverage.

Keywords: asset tangibility, profitability, market to book ratio, firm size, and leverage.