

## **ABSTRACT**

*Profitability is an important factor for the sustainability of the company's finances so that they always get large and stable profits in each period, every company is established to carry out operational activities in their respective sectors, so that company management must be carried out with caution, competition between companies in Indonesia is now these are mainly pharmaceutical companies and in recent years the competition has become increasingly out of control. It should be noted that the researcher used a quantitative approach. The findings of this study show that there is an influence of Intellectual Capital on profitability. The result is that there is no effect of Growth Opportunity on profitability. The results show that there is an effect of Tax To Book Ratio on profitability.*

**Keyword:** *Intellectual Capital, Growth Opportunit, Tax To Book Ratio And Profitabilitas.*

## ABSTRAK

Profitabilitas menjadi faktor penting keberlangsungan keuangan perusahaan agar selalu mendapatkan keuntungan yang banyak dan stabil pada setiap periodenya, setiap perusahaan didirikan untuk melakukan kegiatan operasionalnya di sektornya masing-masing, sehingga pengelolaan perusahaan harus dilakukan dengan penuh kehati-hatian, persaingan antar perusahaan di Indonesia pada sekarang ini terutama perusahaan farmasi dan pada beberapa tahun belakangan persaingannya semakin tak terkendali. Perlu diketahui bahwa peneliti memakai pendekatan secara kuantitatif. Temuan penelitian ini memperlihatkan ada pengaruh *Intellectual Capital* terhadap profitabilitas. Diperoleh hasil tidak ada pengaruh *Growth Opportunity* terhadap profitabilitas. Diperoleh hasil dinyatakan ada pengaruh *Tax To Book Ratio* terhadap profitabilitas.

**Kata kunci:** *Intellectual Capital, Growth Opportunit, Tax To Book Ratio Dan Profitabilitas.*