ABSTRACT

Capital structure is a very important issue for the company, because the company's capital structure is a reflection of the company's financial condition. The level of capital structure will certainly affect the continuity of the financial condition of the company. Comparison of the use of own capital with the use of debt, it means how ,uch own capital and how much debt that will be used can produce an optimal capital structure for the company.

This study aims to analyze the factor that influence capital structure in Wholesale and Retail companies in 2009-2013. The variables studied include profitability (ROE), sales growth, asset structure, and firm size. The study was conducted using multiple linear regression analysis data collection tools used were observational studies and literature study with purposive sampling method. With 75 Wholesale and Retail companies that can be used in this study.

Keywords: capital structure, profitability(ROE), sales growth, asset structure, firm size.