

ABSTRACT

Capital structure is one of the issues that attract a lot of researchers in the field of finance. Issue of capital structure is an important issue for every company, because good or bad the company's capital structure will have a direct effect on its financial position. This can greatly affect where capital is needed in the building and ensure the continuity of the company, in addition to resources, machinery and materials as a supporter.

This study aims to analyze the factors that influence capital structure. The variables studied include profitability (ROE), sales growth, taxes, asset structure, dividends and company 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 14 manufacturing companies that can be used in this study.

The results of the partial regression analysis showed that only profitability (ROE), sales growth, asset structure and dividend significant effect on capital structure. While the results obtained simultaneously variable profitability (ROE), sales growth, taxes, asset structure, dividends and firm size significantly influence capital structure.

Keyword : Capital Structure, Profitability (ROE), Sales Growth, Taxes, Asset Structure, Dividends and Firm Size.