

ABSTRACT

This study aimed to analyze the factors affecting the debt within the company. In this study, the determinants of debt that is tested is the size of the company, liquidity, asset structure, growth, risk, profitability, and institutional ownership.

The study population consisted of all companies listed on the Indonesia Stock Exchange in the year 2013-2015. After passing through purposive sampling phase obtained samples are 87 manufacturing companies. Data analysis technique used is descriptive statistics, classical assumption test, multiple linear regression and hypothesis testing.

The results showed that the variable of company size, liquidity, asset structure, growth, profitability, and institutional ownership influence on the debt. The risk variables did not affect the level of debt.

Keywords: Debt, Company Size, Liquidity, Structure Assets, Company Growth, Risk, Profitability, Institutional Ownership