

Analisis faktor-faktor yang mempengaruhi struktur modal pada perusahaan non finansial yang terdaftar di Bursa Efek Indonesia periode 2010-2014 = Analysis factors that determined capital structure of non financial companies listed in Indonesia Stock Exchange within 2010 2014

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Abstrak

Penelitian ini secara empiris untuk menganalisis struktur modal suatu perusahaan dengan memperhatikan faktor - faktor berupa firm age, firm size, tangibility, turnover, current ratio, retained earning, price to book ratio, business cycle effect dalam 186 perusahaan non finansial yang terdaftar di BEI selama lima tahun dari tahun 2010 ndash; 2014. Pengujian ini dilakukan dengan model regresi Generalized Least Square GLS.

Penelitian ini menunjukkan bahwa ukuran perusahaan, perputaran total aset, rasio lancar, rasio nilai buku, laba ditahan, dan business cycle effect berpengaruh signifikan terhadap struktur modal perusahaan non finansial, disisi lain umur perusahaan, aset berwujud tidak berpengaruh signifikan terhadap struktur modal suatu perusahaan non finansial di era tahun 2010 hingga 2014.

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This research is aimed to analyze the effect of company rsquo s capital structure towards to many factors such as firm age, firm size, tangibility, turnover, current ratio, retained earning, price to book ratio, business cycle effect by taking sample 186 non financial companies that listed in Indonesia Stock Exchange within 2010 ndash 2014. The test were conducted with Generelized Least Square GLS.

The result of this research found that firm size, turnover, current ratio, price to book ratio, retained earning,and business cycle effect have significantly influence to non financial company rsquo s capital structure, but the other side firm age, tangibility, and have not significantly influence to non financial company rsquo s capital structure in the era within 2010 ndash 2014.