

ABSTRACT

This study aims to examine the effect of short terms debt to total asset, long term debt to total asset , total debt to total asset, debt to equity ratio as a independent variables with sales growth and size as a control agriculture industry sector in Indonesia Stock Exchange (IDX) with the period 2010-2014. The variables tested are the variables that can affect profitability.

This study uses a quantitative approach to multiple linear regression analysis model. This study used data drawn from agriculture companies listed on Indonesia Stock Exchange for the period 2010-2014. The samples used in this study were 15 companies with 75 observation points at first by using classical.

The study findings suggest that short term debt to total asset not significant positive effect on the profitability, long term debt to total asset significant positive effect on the profitability, total debt to total asset not significant positive effect on the profitability, debt to equity ratio is significantly negative effect on the use of profitability, size as a control variable contributed effect against independent variable against the dependent variable, sales growth as a control variable not contributed effect against independent variable against the dependent variable

Keywords: *Capital structure, Profitability, Return on Equity, Size*

INTISARI

Penelitian ini bertujuan untuk menguji *short terms debt to total asset*, *long term debt to total asset*, *total debt to total asset*, *debt to equity ratio* sebagai variabel independen serta *sales growth* dan *size* sebagai variabel kontrol terhadap *profitability* pada perusahaan sektor *agriculture* di Bursa Efek Indonesia (BEI) periode 2010-2014. Variabel-variabel yang diuji ini adalah variabel-variabel yang dapat mempengaruhi penggunaan profitabilitas.

Penelitian ini menggunakan pendekatan kuantitatif dengan model analisis regresi linier berganda. Penelitian ini menggunakan sampel berupa perusahaan/emiten yang berada di dalam sektor *agriculture* di BEI periode 2010-2014. Jumlah sampel yang digunakan dalam penelitian ini sebanyak 15 emiten dengan 75 poin observasi pada dengan menggunakan syarat dan asumsi klasik

Temuan penelitian menunjukkan bahwa *short term debt to total asset* berpengaruh positif tidak signifikan terhadap *profitability*, *long term debt to total asset* berpengaruh positif signifikan terhadap *profitability*, *total debt to total asset* berpengaruh positif tidak signifikan terhadap *profitability*, *debt to equity ratio* berpengaruh negatif signifikan terhadap *profitability*, *size* sebagai variabel kontrol juga memberikan kontribusi pengaruh terhadap variabel independen dan variabel dependen, *sales growth* sebagai variabel kontrol tidak memberikan kontribusi pengaruh terhadap variabel independen dan variabel dependen.

Kata kunci: *Capital structure*, *Profitability*, *Return on Equity*, *Sales growth*, *Size*