

ABSTRACT

Title : Effect of Company Size, Liquidity and Growth Rate of the Company on Capital Structure(Empirical study of garment and textile sub-sector companies listed on the Indonesia Stock Exchange for the period 2014-2018)”

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Study program: Accounting

This study aims to analyze the effect of Company Size, Liquidity and Growth Rate of the Company on the Capital Structure in the Garment and Textile industry listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 period. Company size is measured by Ln Total Assets, Liquidity is proxied by Current Ratio as measured by current assets divided by current debt and the Company's Growth Rate as measured by Changes in Sales.

The method used is Purposive Sampling. The number of samples used in this study were 13 garment and textile companies listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 period. The type of data is secondary data sourced from financial reports and annual reports. The data analysis method used is multiple linear regression analysis.

Hypothesis testing results indicate that simultaneously Company Size, Liquidity and Growth Rate of the Company affect the Capital Structure. Partially Company Size and Company Growth Rate does not affect the Capital Structure while Liquidity negatively affects the Capital Structure.

Keywords: Company Size, Liquidity and Company Growth Rate and Capital Structure.