ABSTRACT

The Influence of Asset Structure and Selling Growth Toward Capital Structure of PT. Aqua Golden Mississippi Tbk . at Indonesia Stock Exchange (IDX)

Asset structure and selling growth are several factors which influential in decision-making of company's capital structure. In 2003-2006, the conditions that occur in PT. Aqua Golden Mississippi Tbk. showed that in asset structure (comparison between fixed assets and total assets), the fixed assets decreased but the total assets have increased. The purpose of this research is to know how big influence of asset structure (X1) and selling growth (X2) to the capital structure (Y) either partially or simultaneously.

The method used in this research is descriptive analysis method with quantitative approach. The population used in this research that financial report balance sheet and profit and loss during the period of 19 years is in 1990 until 2009. The samples selection is done by using purposive sampling method with the amount of data as much as 7 years. The statistical method used is multiple linear regresion to test the classical assumption in advance using the program SPSS. 15.0.

The results showed partial asset structure significantly to the capital structure. While the selling growth turns no significantly to the capital structure. In addition, simultaneously both the asset structure and selling growth turns significantly effect on capital structure. The next researchers are suggested to use the variables which can influence the capital structure in order to create a positive and significant correlations.

Keywords: Asset Structure, Selling Growth, Capital Structure