

## **ABSTRACT**

*The aim of this research is analyzing the influencing factors of capital structure at public insurance companies enlisted in Indonesia Stock Exchange/Bursa Efek Indonesia ( BEI)*

*Research method used is causal research with its aim to test the influence of return on asset (ROA), return on equity (ROE), return on investment (ROI), leverage ratio and firm size toward capital structure (DER) on the company's financial report during 2007 – 2009. Sampling technique used is purposive sampling method and analyzing method used is multilinear regression analysis.*

*The research result shows that there is a significant influence simultaneously of return on equity (ROE), return on investment (ROI), leverage ratio and firm size toward capital structure (DER), while by partial, only return on equity (ROE), return on investment (ROI) and leverage ratio influences capital structure (DER) whereas firm size does not give a significant influence toward capital structure (DER).*

**Keyword: Capital Structure (DER), Return On Asset (ROA), Return On Equity (ROE), Return On Investment (ROI), Leverage Ratio and of Firm Size.**

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## ABSTRAK

Tujuan penelitian ini adalah untuk menganalisis faktor - faktor yang mempengaruhi struktur modal pada perusahaan asuransi umum yang terdaftar di Bursa Efek Indonesia (BEI).

Metode penelitian yang digunakan adalah penelitian kausal yang bertujuan untuk menguji pengaruh *return on asset (ROA)*, *return on equity (ROE)*, *return on investment (ROI)*, *leverage ratio* dan *firm size* terhadap struktur modal (DER) berdasarkan laporan keuangan perusahaan tahun 2007 – 2009. Teknik pengambilan sampel adalah *metode purposive sampling* dan metode analisis yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian menyatakan bahwa ada pengaruh yang signifikan *return on equity (ROE)*, *return on investment (ROI)*, *leverage ratio* dan *firm size* secara bersama – sama terhadap struktur modal (DER). Apabila secara parsial *return on equity (ROE)*, *return on investment (ROI)* dan *leverage ratio* mempengaruhi struktur modal (DER), sedangkan *firm size* tidak berpengaruh terhadap struktur modal (DER).

**Kata Kunci:** Struktur Modal (DER), *Return On Asset (ROA)*, *Return On Equity (ROE)*, *Return On Investment (ROI)*, *Leverage Ratio* dan *Firm Size*.

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