

## ABSTRACT

**Vena, 143010009, 2018, *The Influence of Assets Structure, Net Working Capital and Growth of assets toward Capital Structure in CV. Pelita Jaya, STIE Eka Prasetya, Accounting Studies Program, Advisor I : Putri Wahyuni, S.E. M.Si., Advisor II : Ciptawan, BA (Hons), MBA.***

*The objective of research is to know the influence of assets structure, net working capital and growth of assets toward capital structure partially and simultaneously in CV. Pelita Jaya. This research is based on quantitative data type and the data sources is from secondary data. The unit of analysis and observation in this study is CV. Pelita Jaya with total population in period of five years from the years of 2012 to 2016 is 60. From the population, 30 samples are chosen by purpose sampling technique. The method of analysis uses in this study is multiple linier regression analysis. Results of multiple linear regression analysis with linear regression model  $Y = 35.952 - 11,790 \text{ asset structure} - 3,317 \text{ net working capital} + 0.614 \text{ growth of assets} + e$ . The partial research result shows that the assets structure has value  $t_{count} < t_{table}$  which is  $-5.946 < 2.05$  and significant value  $< 0.05$  which is  $0.000 < 0.05$ , net working capital has value  $t_{count} < t_{table}$  which is  $-7.726 < 2.05$  significant value  $< 0.05$  which is  $0.000 < 0.05$ , and growth of assets has value  $t_{count} < t_{table}$  which is  $1.279 < 2.05$  and significant value  $> 0.05$  which is  $0.212 > 0.05$ . The stimulant research result shows that assets structure, net working capital and growth of assets has value  $F_{count} > F_{table}$  which is  $23.786 > 2.74$  and significant value  $< 0.05$  which is  $0.000 < 0.05$ . Coefficient of determination (Adjusted R Square) is 0.702 or 70.2% which means that capital structure variable can be explained by the variables of assets structure, net working capital and growth of assets. The conclusion of research shows that assets structure partially has no significant influence toward the capital structure, net working capital partially has no significant influence toward capital structure and the growth of assets partially has no significant influence toward capital structure. The assets structure, net working capital and growth of assets influenced simultaneously toward capital structure.*

**Keywords :** *Capital Structure, Assets Structure, Net Working Capital and Growth of Assets*