

ABSTRAK

This study aimed to examine the effect of business risk (BRISK), Structure of Assets (tangibility / TANG), liquidity (Current Ratio / CR), company size (Size), Investment (INVEST), Non-Debt Tax Shield (NDTS) and Time Interest earned (TIE) of the Capital Structure (DER) at the mining company in Indonesia Stock Exchange Period 2009 – 2013. This study used secondary data obtained from the Indonesia Stock Exchange (www.idx.co.id), a mining company's annual report 2009 – 2013. Population in this study was a 18 Mining Companies listed on the Indonesia Stock Exchange. data collection techniques using purposive sampling with a total sample 14 companies. analysis of the data used in this study is the multiple linear regression. Data were tested using the classical assumption includes normality test, test multikolonieritasm autocorrelation, heteroscedasticity test. The results of this study indicate that the variable BRISK, TANG, CR, Size, INVEST and TIE does not affect the capital structure (DER). NDTS variable positive and significant impact on the capital structure (DER). Predictive ability of the seven variables on capital structure (DER) by 27% while the rest is influenced by factors outside the study. The results of this study is expected to be a material consideration in determining Mining Company's management of capital structure.

Keywords : Capital Structure (DER), business risk (BRISK), Structure of Assets (tangibility / TANG), liquidity (Current Ratio / CR), company size (Size), Investment (INVEST), Non-Debt Tax Shield (NDTS) and Time Interest earned (TIE)