ABSTRAK

Riset ini bermaksud agar bisa memahami pengaruh Ukuran Perusahaan, ROE, *Current Ratio* terhadap Struktur Modal dimoderating *Sales Growth*. Populasi yang dipakai dalam riset ini ialah perusahaan perdagangan, jasa, dan investasi yang terdaftar di BEI tahun 2016-2019. Total sampel menurut kriteria, terpilih 28 perusahaan dari 164 perusahaan. Untuk mendapaktkan hasil yang real dicoba pengujian tiap variabel menurut hipotesis. Riset ini memakai metode analisis uji regresi linear berganda serta uji analisis regresi moderasi atau *Moderated Regression Analysis* (MRA) yang didahuli dengan analisis deskriptif dan dilanjut uji asumsi klasik. Percobaan hipotesis memakai alat analisis uji F serta uji t. Kesimpulan dari riset ini ialah Ukuran Perusahaan serta ROE tidak memiliki pengaruh secara parsial terhadap Struktur Modal sedangkan *Current Ratio* memilki pengaruh negatif secara parsial dan signifikan terhadap Struktur Modal. Adapun hasil dari analisis regresi moderasi ialah *Sales Growth* tidak mampu memoderasi Ukuran Perusahaan, ROE, dan *Current Ratio* terhadap Struktur Modal.

Kata Kunci : Ukuran Perusahaan, ROE, *Current Ratio*, *Sales Growth*, Struktur Modal.

ABSTRACT

This research aims to understand the effect of Firm Size, ROE, *Current Ratio* on Capital Structure moderated by *Sales Growth*. The population used in this research is trading, service and investment companies listed on the IDX in 2016-2019. According to the total sample criteria, 28 companies were selected from 164 companies. To get real results, we try to test each variable according to the hypothesis. This research uses multiple linear regression analysis methods as well as *Moderated Regression Analysis* (MRA) which is preceded by descriptive analysis and continued with classical assumption tests. The hypothesis experiment used the F test analysis tool and the t test. The conclusion of this research is that firm size and ROE do not have a partial effect on capital structure, while the current ratio has a partial and significant negative effect on capital structure. The results of the moderation regression analysis are that *Sales Growth* is unable to moderate Firm Size, ROE , and *Current Ratio* to Capital Structure.

Keywords: Firm Size, ROE, *Current Ratio*, *Sales Growth*, Capital Structure.