ABSTRACT

This research aimed to test whether the effect of capital structure , which consists of the ratio to Total Assets Current Liabilities , Long Term Liabilities to Total Assets , Total Liabilities to Total Assets , and Debt to Equity Ratio of financial performance Return on Equity and Return on Assets. This research uses financial statement data firms business field of Information and Communication Technology listed on the Indonesia Stock Exchange in the period 2005-2014 . Financial statement data is downloaded from the official website of the Indonesia Stock Exchange . There are 14 companies listed ICT business sectors in Indonesia Stock Exchange has published its financial statements in the period 2005-2014 .

The results of this research indicate that capital structure in - proxy with Current ratio Liabilities to Total Assets , Long Term Liabilities to Total Assets , Total Liabilities to Total Assets , and Debt to Equity simultaneously have significant effect on Return on Equity and Return on Assets. Partially , only the Debt to Equity have significant effect on Return on Equity and Return on Assets . While Current Liabilities to Total Assets , Long Term Liabilities to Total Assets , Total Liabilities to Total Assets partially have no significant influence on the Return on Equity and Return on Assets.

Keywords **:** *Capital Structure, Current Liabilities to Total Assets, Long Term Liabilities to Total Assets, Total Liabilities to Total Assets, Debt to Equity*