

The aim of this study is to determine whether there is a difference in profitability of the company according to ownership structure, knowing whether there are any company's profitability according to company scale, finding whether there are any differences in the company profitability according to the structure of ownership in each company scale, and knowing whether the ownership structure and company scale has any influence in to corporate profitabiliti, both individually and simultanensously.

This research is descriptive quantitative. This research population is entire companies which registered in the Indonesia Stock Exchange in 2008. Total samples which has been taken for this research based on Slovin calculation with total population for 401 companies, is as much as 80 samples. Data processing technique which will be used for analyzing independent variables influence is multiple linear regression method.

The results of research showed that profitability which is measured by ROA (return on assets) based on ownership structure showed significant differences. While based on the large, medium and small of company scale, none of them showed the profitability differences. From all interaction appeareance, the results showed there is an interaction between the effect of ownership structure and the company scale toward to the profitability. Results showed that there is a significant influence ownership structure simultantly (the majority, dominant and spread) and company scale (large, medium and small) toward the profitability of companies which were listed on the Stock Exchange Indonesia during the year 2008. Partially, dummy variable of ownership structure 1 (1 = dominant; 0 = others) and ownership structure 2 (1 = scattered; 0 = others) has a negative effect toward the company profitability, and company scale dummy variable 1 (1 = medium; 0 = others) and company scale 2 (1 = small, 0 = others) has a positive influence on company profitability.

Keywords: ownership structure, enterprise scale, profitability