

## ABSTRAK

*This research is performed in order to test the influence of variable, Current Ratio (CR), Debt to Equity Ratio (DER), Total Assets Turnover (TAT) dan Net Profit Margin (NPM) toward Return on Equity (ROE)*

*Methodology research as the sample used purposive sampling with criteria as (1) Manufacturing companies that listed at JSX who provide financial report year ending 31<sup>st</sup> December during the observation period 2008 – 2011, well available at ICMD and annual report. (2) Companies must be the listed at the beginning of the period of observation and not on the delisting until the end of the observation period. (3) The financial report include the value of financial ratios to be studied include ROE, CR, DER, TAT, and NPM. (4) At the of observation period until the end. Total of 10 samples. The observation period of four years in the manufacturing sector. Data analysis with multi linier regression of ordinary least square and hypotheses test used partial t – test. Simultan F – test at level of significance 5% and adjusted R square.*

*Empirical evidence show as CR, DER, TAT, and NPM to have positive influence towards ROE of manufacturing companies listed in JSX over period 2008 – 2011 at level significance 5% (as ) 0,000% each). While, four independent variable CR, DER, TAT and NPM to have influence toward ROE at level of significance 5% as 0,000%. Predictable of the four variables toward ROE is 34,1% as indicated by adjusted R square that is 34,1% while the rest 65,9% is affected by other factors is not included into the study MODEL.*

*Key words : Current Ratio (CR), Debt to Equity Ratio (DER), Total asset Turnover (TAT), Net Profit Margin (NPM) and Return on Equity (ROE).*

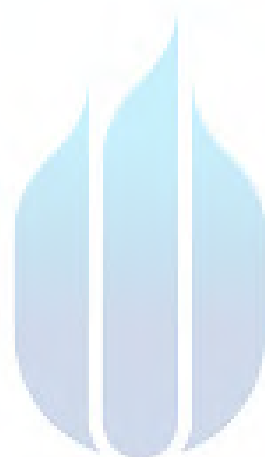
## ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh variabel Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turnover (TAT), dan Net Profit Margin (NPM) terhadap Return on Equity (ROE).

Teknik sampling yang digunakan adalah purposive sampling dengan kriteria (1) Perusahaan manufaktur yang listed di BEI yang selalu menyajikan laporan keuangan tahun buku berakhir 31 desember selama periode pengamatan (2008 -2011) baik terdapat di ICMD dan annual report. (2) Perusahaan harus sudah listed pada awal periode pengamatan dan tidak di delisting sampai akhir periode pengamatan.(3) Dalam laporan keuangan mencantumkan nilai rasio keuangan yang akan diteliti meliputi ROE, CR, DER, TAT, dan NPM. (4) Pada awal periode pengamatan hingga akhir periode pengamatan menghasilkan laba yang positif. Diperoleh jumlah sampel sebanyak 10 perusahaan. Teknik analisis yang digunakan adalah analisis regresi berganda dan uji hipotesis menggunakan uji t secara parsial, uji F secara simultan dengan level of significance 5% dan uji koefisien determinasi.

Dari hasil analisis menunjukkan bahwa data CR, DER, TAT, NPM secara parsial berpengaruh signifikan positif terhadap ROE perusahaan manufaktur di BEI periode 2008 - 2011 pada level of significance kurang dari 5% (masing-masing sebesar 0,000%). Sementara secara simultan (CR, DER, TAT, dan NPM) terbukti signifikan berpengaruh terhadap ROE perusahaan manufaktur di BEI pada level kurang dari 5% yaitu sebesar 0,000%. Kemampuan prediksi dari keempat variable tersebut terhadap ROE sebesar 34,1% sebagaimana ditunjukkan oleh besarnya adjusted R square sebesar 34,1%, sedangkan sisanya 65,9% dipengaruhi oleh factor lain yang tidak dimasukkan ke dalam model penelitian.

Kata kunci : Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turnover (TAT), Net Profit Margin (NPM) dan Return on Equity (ROE).



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