

**PENGARUH *CURRENT RATIO* DAN *DEBT TO EQUITY RATIO*  
TERHADAP *RETURN ON ASSET* PADA PERUSAHAAN ANEKA  
INDUSTRI YANG TERDAFTAR DI BEI PERIODE 2009-2011**

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Tujuan dari penelitian ini adalah untuk mengetahui pengaruh variabel independen (*current ratio* dan *debt to equity ratio*) terhadap variabel dependen (*return on asset*). Penelitian ini dilakukan pada 41 perusahaan aneka industri yang terdaftar di Bursa Efek Indonesia dari tahun 2009-2011.

Pada penelitian ini metode pengambilan sampel dilakukan dengan metode *purposive sampling*. Dari populasi sebanyak 41 perusahaan aneka industri yang terdaftar di Bursa Efek Indonesia dari tahun 2009-2011, terdapat 21 perusahaan yang dapat dijadikan sampel penelitian ini. Data-data tersebut dilakukan dengan pengujian deskriptif, uji normalitas, uji asumsi klasik dan uji regresi linear.

Hasil uji hipotesis dengan uji T menunjukkan bahwa *current ratio* memiliki pengaruh signifikan terhadap *return on asset* sedangkan *debt to equity ratio* tidak memiliki pengaruh signifikan terhadap *return on asset*. Uji F diketahui bahwa seluruh variabel independen secara simultan memiliki pengaruh signifikan terhadap variabel dependen. Hasil dari adjusted R square diperoleh nilai sebesar 0,144 artinya seluruh variabel independen mampu menjelaskan variabel dependen, sedangkan sisanya sebesar 0,856 dipengaruhi variabel lainnya.

Kata Kunci : *Current Ratio* dan *Debt To Equity Ratio*

***THE INFLUENCE OF CURRENT RATIO AND DEBT TO EQUITY RATIO  
TOWARD RETURN ON ASSET IN MISCELLANEOUS INDUSTRY  
COMPANIES THAT LISTED IN INDONESIA STOCK EXCHANGE  
PERIOD 2009-2011***

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*The purpose of this study was to determine the effect of independent variables (current ratio and debt to equity ratio) on the dependent variable (return on assets). The research was conducted on 41 companies of miscellaneous industry listed in Indonesia Stock Exchange from 2009-2011.*

*In this study, the sampling method was conducted using purposive sampling. From a population of 41 listed companies of miscellaneous industry in Indonesia Stock Exchange from 2009-2011, there were 21 companies which can be used as the study sample. The data was performed with descriptive test, normality test, test and test assumptions of classical linear regression.*

*Hypothesis test results with T test showed that the current ratio has a significant effect on return on assets, while debt-to-equity ratio does not have a significant effect on return on assets. F test is known that all the independent variables simultaneously have a significant effect on the dependent variable. Results of adjusted R square obtained a value of 0.144 means that all the independent variables to explain the dependent variable, while the remaining 0.856 influenced other variables.*

***Key words : Current Ratio and Debt To Equity Ratio***