

**PENGARUH *CURRENT RATIO* DAN *DEBT TO EQUITY RATIO* TERHADAP *RETURN ON EQUITY* PADA *CONSUMER GOOD* INDUSTRI DI BURSA EFEK INDONESIA
TAHUN 2010-2011**

Oleh : Setyaningrum Kurnia Dewi

Abstrak

Penelitian ini bertujuan untuk menganalisa pengaruh *Current Ratio* dan *Debt to Equity Ratio* terhadap *Return On Equity* pada *Consumer Good* Industri. Data yang diperoleh sebanyak 30 perusahaan dengan kurun waktu 2010 - 2011 dan dihubungkan dengan 3 variabel penelitian, yaitu : 2 variabel independen : *Current Ratio* dan *Debt to Equity Ratio* dan 1 variabel dependen : *Return On Equity*. Metode analisis data yang digunakan adalah uji normalitas, uji multikolinearitas, uji heteroskedastisitas, uji autokorelasi, uji determinasi, uji F, dan uji T.

Hasil penelitian menunjukkan bahwa hasil uji F, *current ratio* dan *debt to equity ratio* secara simultan berpengaruh signifikan terhadap *return on equity*. Untuk hasil uji T, variabel *current ratio* dan *debt to equity ratio* berpengaruh signifikan secara parsial terhadap *return on equity*.

Kata Kunci : *Return on equity*, *current ratio* dan *debt to equity ratio*

***THE INFLUENCE CURRENT RATIO AND DEBT TO EQUITY RATIO OF RETURN ON
EQUITY ON CONSUMER GOOD INDUSTRY IN INDONESIA STOCK EXCHANGE
YEARS 2010-2011***

Oleh : Setyaningrum Kurnia Dewi

Abstract

This study aims to analyze the influence of the Current Ratio and Debt to Equity Ratio Return on Equity in the Consumer Good Industry. Data obtained by 30 companies with the period from 2010 to 2011 and linked to the 3 variables of the study, namely : 2 independent variables: Current Ratio and Debt to Equity Ratio and 1 dependent variable: Return On Equity. Data analysis methods used are test for normality, multicollinearity test, heteroscedasticity test, autocorrelation test, determination test, F test and T test.

The results showed that: for the F test result, current ratio and the debt to equity ratio simultaneously affects significant impact on return on equity. To the test T variables current ratio and debt to equity ratio significant effect the return on equity.

Keywords: Return on equity, current ratio and debt to equity ratio