

**THE INFLUENCE OF CURRENT RATIO, DEBT TO TOTAL ASSETS RATIO AND  
DEBT TO EQUITY RATIO TO RETURN ON EQUITY RATIO CONSUMER GOODS  
INDUSTRY 2008-2010 IN IDX**

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**ABSTRACT**

*The purpose of this study was to determine whether there is the effect of current ratio, debt to total assets and debt to equity ratio with return on equity to determine how much CR, DAR, DER affects the return on equity (ROE), and to determine how much CR, DAR, DER on the capital markets affects the ROE. The amount of data which is used for this research was 75 samples that comes from 25 companies during 2008-2010.*

*This research uses descriptive statistical test, data test normality (multi collinearity test, autocorrelation test, and heteroskedasticity test), coefficient of determination test and hypothesis test (F test, t test and linear multiple test).*

*Based on simultaneous F-test showed that all the independent variables jointly have effect on the dependent variables. Based on partial t-test showed that the current ratio had no significant effect while the debt to total assets and debt to equity ratio significantly influence the dependent variables.*

*Keyword : Current ratio, Debt to total assets, Debt to equity ratio and Return On Equity.*