ANALYSE OF INFLUENCE RETURN ON ASSET, NET PROFIT MARGIN, DEBT TO EQUITY RATIO VARIABLE TO RETURN ON EQUITY

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ABSTRACT

The aim of this research is for testing about the influence of Return On Asset (ROA), Net Profit Margin (NPM), Debt to Equity Ratio (DER) variable to Return on Equity (ROE).

Sampling techniques using purposive sampling is content criteria (1) manufacture company that was listed at Bursa Efek Indonesia (BEI) that always give about year book finance report which the end was 31 Desember among research period (2006-2009) even at ICMD and annual report. (2). At finance report, it is show about finance rasio value that will be research, it's content ROE, ROA, DER, and NPM. Total of sampel is 30 company from 205 company, among 3 years research periode on manufacture sector. Analisis techniques using multi liner regression analyse and hipotesis test that use parsial T test. Simultan F test with 5% level of significance and determination coefisien test.

The result is, ROA have a parsial influence to ROE, NPM have not an influence to ROE, and DER have an influence to ROE in manufacture company at Bursa Efek Indonesia period 2006 – 2009 on level of significance under 5%. Therefore, with simultant techniques (ROA, NPM and DER) have an influence under 5 % significant to ROE manufacture company at BEI. Prediction capability from four variable (ROA,