

PENGARUH *CAPITAL ADEQUACY RATIO*, *NON PERFORMING LOAN* DAN *LEVERAGE* TERHADAP *RETURN ON ASSETS*

(Studi Empiris Pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2014)

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ABSTRAK

Penelitian ini bertujuan untuk menguji dan mengkaji Pengaruh *Capital Adequacy Ratio*, *Non Performing Loan* dan *Leverage* terhadap *Return on Assets*. Teknik analisis data yang digunakan teknik analisis regresi berganda.

Populasi dalam penelitian ini berjumlah 40 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) dengan periode penelitian tahun 2011 sampai dengan tahun 2014. Sampel yang digunakan sebanyak 16 perusahaan. Pengambilan sample dengan menggunakan teknik purposive sampling. Pengumpulan data dilakukan dengan mendownload *annual report* di situs resmi BEI yaitu www.idx.co.id.

Hasil penelitian ini menunjukkan bahwa *Capital Adequacy Ratio* dan *Leverage* menunjukkan pengaruh signifikan terhadap *Return On Assets*. Sementara *Non Performing Loan* tidak berpengaruh terhadap *Return On Assets*.

Kata kunci : *Capital Adequacy Ratio*, *Non Performing Loan*, *Leverage*, terhadap *Return on Assets*

THE EFFECT OF CAPITAL ADEQUACY RATIO, NON PERFORMING LOAN AND LEVERAGE FOR RETURN ON ASSETS

(Study at Banking Companies Listed in Indonesian Stock Exchange Year 2011 to 2014)

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ABSTRACT

This study aims to examine and assess the Influence of *Capital Adequacy Ratio*, *Non Performing Loan* and *Leverage For Return on Assets*. Techniques of data analysis used multiple regression analysis techniques.

The population in this study amounted to 40 banking companies listed on the Indonesian Stock Exchange (BEI) in the study period of 2011 to 2014. The sample used as many as 16. The samples used by using purposive sampling technique. Data collection is done by downloading the annual report on the official website of the Stock Exchange that www.idx.co.id.

These results indicate that the *Capital Adequacy Ratio* and *Leverage* shows significant influence on *Return on Assets*. While *Non Performing Loan* is no effect on *Return On Assets*.

Keywords: *Capital Adequacy Ratio, Non Performing Loan, Leverage, for Return on Assets.*



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