

ABSTRAK

Penelitian ini untuk mengetahui pengaruh current ratio, quick ratio, cash ratio, return on asset dan return on equity. Penelitian ini menggunakan 16 perusahaan manufaktur sub sektor logam yang terdaftar di bursa efek indonesia periode 2013 – 2016. Hasil penelitian menunjukkan bahwa quick ratio dan cash ratio berpengaruh negatif dan tidak signifikan terhadap DER, return on asset berpengaruh positif dan signifikan terhadap DER, return on equity berpengaruh negatif dan signifikan terhadap DER.

Kata Kunci : Current Ratio, Quick Ratio, Cash Ratio, Return On Asset, Return On Equity dan DER



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ABSTRACT

This search aims to analyz the effect current ratio, quick ratio, cash ratio, return on asset and return on equity. This research is using 16 companies logam etc manufacturing industries that is listed on Indonesian Stock Exchange and published annual report in the period of 2013-2016. This research quick ratio and cash ratio were didn't significant and negative influence on DER, return on asset had significant and positif influence on DER, return on equity had significant and negative influence on DER.

Key word : Current Ratio, Quick Ratio, Cash Ratio, Return on Asset, Return on Equity and Debt to Equity Ratio



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