

Sari, Agustina. 2018. *Pengaruh Current Ratio dan Debt to Asset Ratio Terhadap Return on Equity*, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Maret, 2018

Abstraksi

Penelitian ini bertujuan untuk mengetahui pengaruh *current ratio* dan *debt to asset ratio* terhadap *return on equity*. Populasi dalam penelitian ini adalah perusahaan properti dan *real estate* yang *listing* di BEI periode 2014-2016 sebanyak 27 perusahaan. Teknik pengambilan sampel dengan menggunakan *purposive sampling* diperoleh sampel sebanyak 27 perusahaan. Penelitian ini menggunakan analisis regresi linier berganda, untuk mengetahui pengaruh *current ratio* (X_1) dan *debt to asset ratio* (X_2) baik secara simultan maupun parsial. Analisis data ini menggunakan bantuan *software SPSS 16.0* dengan taraf signifikan 5%. Hasil penelitian menunjukkan bahwa: 1) *current ratio* dan *debt to asset ratio* secara simultan berpengaruh terhadap *return on equity*, 2) *current ratio* tidak berpengaruh positif signifikan terhadap ROE, 3) *debt to asset ratio* berpengaruh positif signifikan terhadap *return on equity*.

Kata Kunci: *Current Ratio (CR), Debt to Asset Ratio (DAR), Return on Equity (ROE).*

Sari, Agustina. 2018. *Influence Current Ratio and Debt to Asset Ratio Against Return on Equity*, Accounting, Economics and Bussiness Faculty, University of Muhammadiyah Gresik, March, 2018.

Abstract

The study aims to analyze the Influence Current Ratio and Debt to Asset Ratio Against Return on Equity. Population in this study is property company and real estate that listing on BEI period 2014-2016 as many as 27 companies. Sampling technique using purposive sampling as many as 27 companies. Data analysis technique used in this research is multiple regression analysis technique to analyze Influence Current Ratio (X_1) and debt to asset ratio (X_2) either simultaneously or partially. Data analysis using software SPSS 16.0 with level of significance 5%. The result of hypothesis testing show that 1) current ratio and debt to asset ratio have significant influence simultaneously on return on equity, 2) current ratio have not positive significant influence partially on return on equity, 3) debt to asset ratio have positive significant influence partially return on equity.

Keywords : Current Ratio (CR), Debt to Asset Ratio (DAR), Return on Equity (ROE).