ABSTRACT

The aims of this study are to analyze the effect of Size, Return on Equity (ROE), Likuidity (CR), Asset Structure) on Debt to Equity Ratio (DER). This study was made because there are still differences between the research study with each other and there is a difference between the real state of research study with each other and there is a difference between the real of research data exisiting theory.

This research was conducted using secondary data. Sampling technique used was purposive sampling. From fourhty companies, only fourteen are selected, because the financial statement from each company are complete since 2009-2012. The analysis method used is multiple lineae regression analysis, which previously tested with the classical assumption.

By using regression analysis, this study provides evidence that Size haven't significant negative effect on Debt to Equity Ratio. Return on Equity haven't significant negative effect on Debt to Equity Rasio. Likuidity have significant negative effect on Debt to Equity Rasio. Asset Structurehaven't significant positive effect on Debt to Equity Ratio. Price Earning Ratio have significant negative effect on Debt to Equty Ratio. The value of adjusted R square is 33,6%. This means that 33,6% Debt to Equity Ratio movement can be predicted from the movement of the five independent variables.

Keywords : Debt to Equity Ratio (DER), Size,Profitability (ROE), Likuidity (CR), Asset Structure