ABSTRACT

The aims of this study are to analyze the effect of Return on Asset (ROA), Size, Asset Growth, Currrent Rasio (CR), and Asset Structure (SA) 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 five companies, only nineteen are selected, because the financial statement from each company are complete since 2008-2011. The analysis method used is multiple lineae regression analysis.

By using regression analysis, this study provides evidence that Return on Asset have significant negative effect on Debt to Equity Ratio. Size haven't significant positive effect on Debt to Equity Rasio. Asset Growth haven't significant positive effect on Debt to Equity Rasio. Current Ratio have significant negative effect on Debt to Equity Ratio. Asset Structure haven't significant negative effect on Debt to Equty Ratio. The value of adjusted R square is 30.30%. This means that 69.70% Debt to Equity Ratio movement can be predicted from the movement of the five independent variables.

Keywords : Debt to Equity Ratio (DER), Return on Asset (ROA), Size, Asset Growth, Currrent Rasio (CR), Asset Structure.