

## **ABSTRACT**

*This research is performed in order to test the influence of variabel, Debt to Equity Ratio (DER), Total Asset Turnover (TAT), Asset Tangibility (TANG), Firm Size (SIZE), Firm Age (AGE), and Growth Opportunity (GROWTH) toward Return on Equity (ROE).*

*Methodology research as the sample used propovise sampling with criteria as (1) Manufacturing companies that listed at JSX in a row during the observation period 2007–2009. (2) Manufacturing companies that publishes and regularly publish the annual report from the year 2007 until 2009. (3) The absence of the announcement of mergers, acquisitions, and diversifications from the year 2007 until 2009. (4) The financial report include the value of financial ratios to be studied include ROE, DER, TAT, TANG, SIZE, AGE, and GROWTH. Total of 53 samples obtained from 134 firms during the observation period of three years in the manufacturing sector. Data analysis with multi linier regression of ordinary least square and hypotheses test used partial t - test, simultan F – test at level of significance 5% and adjusted R square.*

*Empirical evidence show as DER, TAT, AGE, and GROWTH to have positive influence toward ROE of manufacturing companies listed in JSX over period 2007–2009 at level of significance 5%. While, six independent variabel DER, TAT, TANG, SIZE, AGE, and GROWTH using the simultan F-test have influence toward ROE at level of significance 5% as 0,000%. Predictable of the six variables toward ROE is 64,9% as indicated by adjusted R square that is 64,9% while the rest 35,1% is affected by other factors is not included into the study model.*

**Keywords** : *Debt to Equity Ratio (DER), Total Asset Turnover (TAT), Asset Tangibility (TANG), Firm Size (SIZE), Firm Age (AGE), Growth Opportunity (GROWTH), dan Retrun on Equity (ROE).*