

## ***ABSTRACT***

This research is performed in order to test the influence of variables, Collateralized Asset, Return On Asset, Firm Size, Growth Opportunity, and Liquidity toward Debt To Equity Ratio (DER) on Wholesale and Retail Trade companies that listed at BEI during period 2006-2010.

The Population in this study are all the Wholesale And Retail Trade Company listed in Indonesia Stock Exchange period 2006-2010. Methodology research as the sample used purposive sampling that is based on the specific criteria. Sample was acquired 8 of 24 companies. Analysis technic with multi linier regression of ordinary least square and hypothesis test used t - statistic and f - statistic at level of significance 5%.

Empirical evidence in t – test show that Collateralized Asset (FAR), Growth Opportunity (GO) and Firm Size (SIZE), each variable have positive significance effect for FAR and GO while SIZE have negative significance effect toward DER at level of significance as 0,014; 0,003; and 0,035 but Return On Asset (ROA) and Liquidity (CR) have not significance effect toward DER at level of significance as 0,364 and 0,873. Based on f – test, five variables have significance effect toward DER at level of significance 5% as 0,000. Adjusted R square value in this research as 55,9% while the rest 44,1% is affected by other factors.

Key words : Collateralized Asset; Return On Asset; Firm Size; Growth Opportunity; Liquidity; Debt to Equity Ratio.