ABSTRACT

This research is performed in order to test the influence of the variabel, DPR, Sales, Size, and Debt to Equity Ratio (DER) toward Return on Asset (ROA)

Data collected by purposive sampling method with criteria as (1) company who provide financial report during period 2003 through 2005; and (2) Company who given dividend in Jakarta Stock Exchange (JSX) during period 2003 through 2005. The Data is based on publicity Indonesian Capital Market Directory (ICMD) since 2003 to 2005. Data analysis with multi linier regression of ordinary least square and hypotheses test used t-statistic and f-statistic at level of significance 5%. While to examine the difference determining DPR, Sales, Size, and DER toward ROA.

Empirical evidence show as DPR, and DER to have negative influence toward ROA of company listed in JSX over period 2003-2005 at level of significance less than 5% and sales to have positive influence toward ROA, but size no significance. Predictable of the four variabels toward ROA is 53,8% as indicated by adjusted R square that is 53,8% while the rest 46,2% is affected by other faktors is not included into the study model.

Keywords : DPR, Sales, Size, DER and Return on Asset (ROA)