

ABSTRAK

ANALISIS PENGARUH TOTAL ASSET TURNOVER, EQUITY MULTIPLIER, RASIO LEVERAGE KEUANGAN DAN INTENSITAS MODAL TERHADAP RETURN ON EQUITY

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Tujuan penelitian ini adalah untuk mengetahui ada tidaknya pengaruh *total asset turnover*, *equity multiplier*, rasio *leverage keuangan* dan intensitas modal baik secara bersama-sama maupun parsial terhadap *return on equity*. Sampel yang digunakan dalam penelitian ini adalah perusahaan-perusahaan manufaktur yang telah *go public* selama periode 2004 dan 2005.

Jenis penelitian adalah studi empiris. Teknik pengumpulan data dengan cara dokumentasi. Teknik analisis data yang digunakan adalah analisis statistik regresi linear berganda.

Hasil penelitian menunjukkan bahwa *total asset turnover*, *equity multiplier*, rasio *leverage keuangan* dan intensitas modal secara bersama-sama berpengaruh terhadap *return on equity*. Sedangkan secara parsial *total asset turnover*, *equity multiplier*, rasio *leverage keuangan* berpengaruh terhadap *return on equity* tetapi intensitas modal secara parsial tidak berpengaruh terhadap *return on equity*.

ABSTRACT

AN ANALYSIS OF THE INFLUENCE OF TOTAL ASSET TURNOVER, EQUITY MULTIPLIER, FINANCIAL LEVERAGE RATIO AND CAPITAL INTENSIVENESS ON RETURN ON EQUITY

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The aim of this research was to find out the influence of total assets turnover, equity multiplier, financial leverage ratio and capital intensiveness on return on equity. The sample research were manufacturing companies listed in Jakarta Stock Exchange during 2004-2005.

This research was an empirical study. The data collecting technique was documentation. The data analysis technique of this research was multiple linear regression analysis.

The analysis showed that total assets turnover, equity multiplier, financial leverage ratio and capital intensiveness influenced return on equity simultaneously. And then, individually, the analysis showed that total assets turnover, equity multiplier, financial leverage ratio influenced return on equity but capital intensiveness did not influence return on equity.