

ABSTRACT

Return On Assets (ROA) show. In other words, this ratio is used to measure the amount of net funds to be generated from each rupiah of funds in total assets. ROA. Of all assets owned by the company. ROA can measure a company's capabilities in the amount that is in which assets are funded through capital and debt.

This study aims to determine the effect of institutional ownership, Managerial Ownership, Managerial Ownership and Return on Assets (ROA) on plantation companies listed on the Indonesia Stock Exchange in 2011-2015 either simultaneously or partially.

The method in this research is quantitative research method. The sampling technique used in this research is purposive sampling technique which produces 6 research samples within 5 years until 30 sample units are obtained. The method of analysis used in this research is panel data regression analysis using EViews 9 software.

Based on the result of this research, the result of combination between independent variable consisting of Institutional Ownership, Managerial Ownership and Independent Director can explain or portray dependent variable that is Return On Asset (ROA) equal to 88,7789 %%, while the rest is 11,2211% by other variables.

The results of this study also indicate the presence. With ROA. Partially, institutional institutions have no significant effect on ROA, managerial ownership has a significant effect on ROA with positive direction, whereas independent commissioner has a significant influence on ROA with negative direction.

Keywords: Institutional Ownership, Managerial Ownership, Independent Director, Return On Assets (ROA)