

ABSTRACT

Company's financial performance can be seen from the profitability, which has experienced a decrease and increase every year. This is caused by factors such as capital structure, liquidity, utilization of assets, and also the firms size.

The purpose of this study is to find the effect of Debt to Equity Ratio (DER), Current Ratio (CR), Total Asset Turnover (TATO), and firms size (Size) on Return on Equity (ROE) of manufacturing company subsectors of foods and baverage, listed in the Indonesia Stock Exchange (IDX) period 2012-2017.

Population of this study is 23 companies. The method to determine the sample was with purposive sampling. This study using secondary data sources in the form of annual financial report document in foods and baverage listed in the Indonesia Stock Exchange (IDX) period 2012-2017. The analysis technique used statistic deskriptif and data panel regression analysis with Eviews 10.

Based on the test results, the DER, CR, TATO, and Size variables simultaneously have a significant effect on ROE. Size variable has a significant negative effect on ROE. Meanwhile the DER, CR, and TATO has no significant effect on ROE.

Keywords : Debt to Equity Ratio (DER), Current Ratio (CR), Total Asset Turnover (TATO), firm size (Ln Total Asset), Return on Equity (ROE).