

**PENGARUH *DEBT TO EQUITY RATIO* (DER) DAN *TOTAL ASSETS TURNOVER* (TATO) TERHADAP *RETURN ON EQUITY* (ROE) PADA PERUSAHAAN SUB SEKTOR SEMEN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2013-2017**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh *Debt To Equity Ratio* (DER) dan *Total Assets Turnover* (TATO) terhadap *Return On Equity* (ROE) pada perusahaan sub sektor semen yang terdaftar di Bursa Efek Indonesia periode 2013-2017.

Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif, dengan teknik pengumpulan data secara studi kepustakaan dan riset internet. Jenis data yang digunakan dalam penelitian ini adalah data sekunder yang berasal dari laporan keuangan perusahaan tahun 2013-2017. Rancangan pengujian hipotesis menggunakan uji heteroskedastisitas, uji multikolinearitas, pemilihan model regresi data panel, uji F, uji t, dan koefisien determinasi.

Hasil penelitian ini menunjukkan bahwa secara parsial *Debt To Equity Ratio* (DER) berpengaruh negatif dan signifikan terhadap *Return On Equity* (ROE) sedangkan *Total Assets Turnover* (TATO) berpengaruh positif dan signifikan terhadap *Return On Equity* (ROE). Secara simultan *Debt To Equity Ratio* (DER) dan *Total Assets Turnover* (TATO) berpengaruh signifikan terhadap *Return On Equity* (ROE) sebesar 74,42% dan sisanya 25,58% dipengaruhi faktor lain yang tidak diteliti dalam penelitian ini.

**Kata Kunci:** *Debt To Equity Ratio*, *Total Assets Turnover*, dan *Return On Equity*.

***THE EFFECT OF DEBT TO EQUITY RATIO (DER) AND TOTAL ASSETS  
TURNOVER (TATO) ON RETURN ON EQUITY (ROE) IN CEMENT SUB  
SECTOR COMPANIES LISTED IN INDONESIA STOCK EXCHANGE  
PERIOD 2013-2017***

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***ABSTRACT***

*The study aims to determine the effect of Debt To Equity Ratio (DER) and Total Assets Turnover (TATO) on Return On Equity (ROE) in cement sub sector companies that listed in the Indonesia Stock Exchange period 2013-2017.*

*The method used is descriptive method and verification method, with technique data accumulation by library studies and internet research. Data was got by secondary data obtained from companies financial statements 2013-2017. The design of hypothesis testing use test of heteroscedasticity, multicollinearity test, panel data regression modeling, F test, t test and coefficient of determination.*

*The results of the study indicate that partialy Debt To Equity Ratio (DER) has a negative and significant effect on Return On Equity (ROE) partialy as well as Total Assets Turnover (TATO) has a positive and significant effect on Return On Equity (ROE). The simultaneously results Debt To Equity Ratio (DER) and Total Assets Turnover (TATO) have a significant effect simultaneously on Return On Equity (ROE) of 74.42% and the remaining 25.58% is influence by other factors that not researched in this study.*

***Keywords: Debt To Equity Ratio, Total Assets Turnover, and Return On Equity.***