

ABSTRAK

Nanda Windi Hapsari. NIM 2020150071. Pengaruh Debt to Equity Ratio Dan Debt to Asset Ratio Terhadap Return On Equity Pada Perusahaan Subsektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2018-2022. Dibawah bimbingan: Ani Siska MY, SH, M.S.M, MM.

Tujuan utama dari suatu perusahaan adalah profitabilitas, namun terdapat beberapa hal yang dapat mempengaruhi profitabilitas tersebut salah satunya adalah hutang. Pemilihan hutang sebagai sumber pendanaan memiliki resiko yang cukup tinggi sehingga keputusan pemilihan struktur modal yang efektif sangat berpengaruh dalam mengurangi resiko yang bisa terjadi. Dalam penelitian ini profitabilitas diukur dengan menggunakan rasio Return On Equity. Sedangkan Debt to Equity Ratio dan Debt to Asset Ratio merupakan variabel yang digunakan untuk mengukur rasio hutang dan melihat seberapa besar pengaruhnya terhadap Return On Equity. Populasi dalam penelitian ini yaitu perusahaan subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2022. Metode dalam penelitian ini dilakukan dengan menggunakan analisis regresi data panel dengan pengolahan data

menggunakan Eviews 12 dan pengambilan sampel dilakukan dengan menggunakan metode purposive sampling. Hasil Uji t menunjukkan bahwa secara parsial Debt to Equity Ratio tidak berpengaruh signifikan terhadap Return On Equity namun secara parsial Debt to Asset Ratio berpengaruh signifikan terhadap Return On Equity. Dari hasil Uji F diketahui bahwa secara simultan Debt to Equity Ratio dan Debt to Asset Ratio berpengaruh signifikan terhadap Return On Equity.

Kata Kunci : Debt to Equity Ratio, Debt to Asset Ratio, Return On Equity

ABSTRACT

Nanda Windi Hapsari. NIM 2020150071. The Influence of Debt to Equity Ratio and Debt to Asset Ratio on Return on Equity in Food and Beverage Sub Sector Companies Listed

on the Indonesia Stock Exchange in 2018-2022. Under the guidance of: Ani Siska MY,SH,M.S.M,MM.

The main goal of a company is profitability, but there are several things that can affect profitability, one of which is debt. Choosing debt as a source of funding carries quite a high risk so that the decision to choose an effective capital structure is very influential in reducing the risks that could occur. In this research profitability is measured using the Return On Equity ratio. Meanwhile, the Debt to Equity Ratio and Debt to Asset Ratio are variables used to measure the debt ratio and see how much influence it has on Return On Equity. The research was conducted. The population in this study was food and beverage sub sector companies listed on the Indonesia Stock Exchange in 2018-2022. The method in this research

was carried out using panel data regression analysis with data processing using Eviews 12

and sampling was carried out using the purposive sampling method. The results of the t test

show that partially the Debt to Equity Ratio has no significant effect on Return On Equity,

but partially the Debt to Asset Ratio has a significant effect on Return On Equity. From the

results of the F Test, it is known that simultaneously Debt to Equity Ratio and Debt to Asset

Ratio have a significant effect on Return On Equity.

Keywords: Debt to Equity Ratio, Debt to Asset Ratio, Return On Equity