

**PENGARUH *RETURN ON EQUITY* (ROE) DAN *CURRENT RATIO* (CR) TERHADAP *DEBT TO EQUITY RATIO* (DER)
PADA PERUSAHAAN SUB SEKTOR *INDUSTRIAL GOODS*
YANG TERDAFTAR DI BURSA EFEK INDONESIA**

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ABSTRAK

Riset ini memiliki tujuan untuk menguji pengaruh *ROE* dan *CR* secara simultan dan parsial terhadap *DER*. Studi ini mengadopsi pendekatan kuantitatif kausal. Sebagai objek penelitian, dipilih perusahaan-perusahaan dari sub-sektor *Industrial Goods* yang sahamnya diperdagangkan di BEI. *ROE*, *CR*, dan *DER* digunakan sebagai objek. Populasi riset ini mencakup 64 titik data *time series* dari 32 perusahaan *Industrial Goods* yang secara teratur mempublikasikan laporan keuangannya selama kurun waktu 2020 hingga 2021. Riset ini mengumpulkan data dengan memeriksa dokumen dan catatan yang tersedia. Proses pengolahan data melibatkan penerapan analisis regresi linier berganda. Temuan dari riset ini yaitu

(1) *Return on Equity* dan *Current Ratio* berpengaruh signifikan terhadap *Debt to Equity Ratio*. (2) *Return on Equity* berpengaruh signifikan terhadap *Debt to Equity Ratio*. (3) *Current Ratio* berpengaruh signifikan terhadap *Debt to Equity Ratio*.

Kata kunci: *return on equity*, *current ratio*, *debt to equity ratio*.

THE EFFECT OF RETURN ON EQUITY (ROE) AND CURRENT RATIO (CR) ON DEBT TO EQUITY RATIO (DER) IN INDUSTRIAL GOODS SUB-SECTOR COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE.

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ABSTRACT

This research aims to examine the effect of ROE and CR simultaneously and partially on DER. This study adopts a causal quantitative approach. As research objects, companies from the Industrial Goods sub-sector whose shares are traded on the IDX were selected. ROE, CR, and DER are used as objects. The research population includes 64 time series data points from 32 Industrial Goods companies that regularly publish their financial statements during the period 2020 to 2021. This research collected data by examining available documents and records. Data processing involved the application of multiple linear regression analysis. The findings of this research are

(1) Return on Equity and Current Ratio have a significant effect on Debt to Equity Ratio. (2) Return on Equity has a significant effect on Debt to Equity Ratio. (3) Current Ratio has a significant effect on Debt to Equity Ratio.

Keywords: return on equity, current ratio, debt to equity ratio.