

**PENGARUH *DEBT TO EQUITY RATIO*, *INVENTORY TURNOVER*, DAN  
*CURRENT RATIO* TERHADAP *RETURN ON EQUITY* PADA  
PERUSAHAAN SUB SEKTOR JASA DAN PERALATAN KESEHATAN  
YANG TERDAFTAR DI BURSA EFEK INDONESIA**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh *debt to equity ratio*, *inventory turnover*, dan *current ratio* terhadap *return on equity* secara simultan dan parsial. Desain penelitian ini menggunakan rancangan penelitian kuantitatif kausal. Subjek yang digunakan dalam penelitian adalah perusahaan sub sektor jasa dan peralatan kesehatan yang terdaftar di Bursa Efek Indonesia dengan objek yang digunakan dalam penelitian ini yaitu *debt to equity ratio*, *inventory turnover*, *current ratio* dan *return on equity*. Data dikumpulkan melalui pencatatan dokumen dan kemudian di analisis menggunakan analisis regresi data panel. Hasil penelitian menunjukkan bahwa (1) secara simultan *debt to equity ratio*, *inventory turnover*, *current ratio* berpengaruh signifikan terhadap *return on equity*. (2) *debt to equity ratio* tidak berpengaruh signifikan terhadap *return on equity*. (3) *inventory turnover* tidak berpengaruh signifikan terhadap *return on equity*. (4) *current ratio* berpengaruh signifikan terhadap *return on equity*.

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

***THE EFFECT OF DEBT TO EQUITY RATIO, INVENTORY TURNOVER,  
AND CURRENT RATIO ON RETURN ON EQUITY IN HEALTHCARE  
SERVICES AND EQUIPMENT SUB-SECTOR COMPANIES LISTED ON  
THE INDONESIA STOCK EXCHANGE***

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***Abstract***

*This research aims to determine the effect of debt to equity ratio, inventory turnover, and current ratio on non-equity returns simultaneously and partially. This research design uses a causal quantitative research design. The subjects used in the research were health services and equipment sub-sector companies listed on the Indonesia Stock Exchange with the objects used in this research namely debt to equity ratio, inventory turnover, current ratio and return on equity. Data was collected through document recording and then analyzed using panel data regression analysis. The research results show that (1) simultaneously debt to equity ratio, inventory turnover, current ratio have a significant effect on non-equity returns. (2) debt to equity ratio has no significant effect on return on equity. (3) inventory turnover has no significant effect on return on equity. (4) current ratio has a significant effect on return on equity.*

***Key words:*** *debt to equity ratio, inventory turnover, current ratio, return on equity*

