

ABSTRACT

Eva Cahaya Reski. The Influence Of Financial Leverage Multiplier, Total Asset Turnover, Operating Profit Margin, Interest Burden, and Tax Burden Toward Return On Equity (Case Study on the Food and Beverage Companies that are Listed on the Indonesia Stock Exchange). (Advisor By Sugiyanto).

This study aims to determine the influence of Financing Leverage Multiplier (FLM), Total Asset Turnover (TATO), Operating Profit Margin (OPM), Interest Burden (IB), and Tax Burden (TB) toward Return on Equity (ROE).

This type of research is explanatory causality and using secondary data. This study set out five years from 2011-2015. Purposive sampling technique used in the sampling so that only uses 18 companies from all over the food and beverage companies in Indonesia. Data for all variables 70 Data obtained from financial statements at 18 the food and beverage companies. Data analysis with multilinear regression, hypotheses test used partial t - test, simultan F – test at level of significance 5% and adjusted R square.

The results of this study indicate that: partially (1) Financial Leverage Multiplier (FLM) has positif significant influence toward Return on Equity (ROE), (2) Total Assets Turnover (TATO) has positif significant influence toward Return on Equity (ROE), (3) Operating Profit Margin (OPM) has positif significant influence toward Return on Equity (ROE), (4) Interest Burden (IB) have positive significant influence toward Return on Equity (ROE), and (5) Tax Burden (TB) have negatif influence and insignificant toward Return on Equity. While, simultaneously, five independent variabel of Financial Leverage Multiplier (FLM), Total Assets Turnover (TATO), Operating Profit Margin (OPM), Interest Burden (IB), and Tax Burden (TB) have influence toward Return on Equity (ROE).

KEY WORDS

:Financial Leverage Multiplier (FLM), Total Assets Turnover (TATO), Operating Profit Margin (OPM), Interest Burden (IB), Tax Burden (TB) and Retrun on Equity (ROE).