

ABSTRAKSI

Penelitian ini bertujuan untuk menguji pengaruh *Equity Multiplier* (EM), *Operating Profit Margin* (OPM), *Interest Burden* (IB), *Tax Burden* (TB), *Total Assets Turnover* (TATO), *Loan To Deposit Ratio* (LDR), *Non Performing Loan* (NPL), dan SIZE terhadap *Return On Equity* (ROE) dengan pendekatan *Dupont System*.

Data yang digunakan dalam penelitian ini diperoleh dari laporan keuangan publikasi Bank Swasta Devisa yang diterbitkan oleh Bank Indonesia. Sampel dalam penelitian adalah bank yang termasuk kelompok Bank Swasta Devisa yang dipilih dengan menggunakan metode *Purposive Sampling*. Jumlah sampel dalam penelitian ini adalah sebanyak 23 bank. Metode analisis data yang digunakan adalah Analisis Regresi Data Panel.

Dari hasil uji F yang dilakukan menunjukkan bahwa *Equity Multiplier* (EM), *Operating Profit Margin* (OPM), *Interest Burden* (IB), *Tax Burden* (TB), *Total Assets Turnover* (TATO), *Loan To Deposit Ratio* (LDR), *Non Performing Loan* (NPL), dan SIZE berpengaruh secara simultan terhadap *Return On Equity* (ROE). Sedangkan berdasarkan hasil Uji T menunjukkan *Equity Multiplier* (EM) berpengaruh signifikan terhadap *Return On Equity* (ROE), *Operating Profit Margin* (OPM) berpengaruh signifikan terhadap *Return On Equity* (ROE), *Interest Burden* (IB) tidak berpengaruh signifikan terhadap *Return On Equity* (ROE), *Tax Burden* (TB) berpengaruh signifikan terhadap *Return On Equity* (ROE), *Total Assets Turnover* (TATO) tidak berpengaruh signifikan terhadap *Return On Equity* (ROE), *Loan To Deposit Ratio* (LDR) berpengaruh signifikan terhadap *Return On Equity* (ROE), *Non Performing Loan* (NPL) berpengaruh signifikan terhadap *Return On Equity* (ROE), dan SIZE berpengaruh signifikan terhadap *Return On Equity* (ROE).

Hasil penelitian ini diharapkan dapat menjadi pedoman bagi pihak manajemen dalam mengelola perusahaan.

Kata Kunci : *Equity Multiplier* (EM), *Operating Profit Margin* (OPM), *Interest Burden* (IB), *Tax Burden* (TB), *Total Assets Turnover* (TATO), *Loan To Deposit Ratio* (LDR), *Non Performing Loan* (NPL), SIZE, dan *Return On Equity* (ROE).

ABSTRACT

This research/study has a purpose to examine influence of Equity Multiplier (EM), Operating Profit Margin (OPM), Interest Burden (IB), Tax Burden (TB), Total Asset Turn Over (TATO), Loan To Deposit Ratio (LDR), Non Performing Loan (NPL), and Size to Return On Equity (ROE) with Dupont Method System.

Data that was used in this research/study obtained from Financial Statement of Private Bank, that published of The Authorized Central Bank of Indonesia. Sample in this research are Private Bank, whose categorized with using Purposive Sampling Method. Number of sample is 23 bank and this research used Regression Analysis with Data Panel.

This research used several test to examine and prove influence of Independent Variable to Dependent Variable. Result of F Test showed that Equity Multiplier (EM), Operating Profit Margin (OPM), Interest Burden (IB), Tax Burden (TB), Total Asset Turn Over (TATO), Loan To Deposit Ratio (LDR), Non Performing Loan (NPL), and Size simulant have influence/impact to Return On Equity (ROE). According to T Test, showed that Equity Multiplier (EM), Operating Profit Margin (OPM), Tax Burden (TB), Loan To Deposit Ratio (LDR), Non Performing Loan (NPL), and Size have influence to Return On Equity (ROE) significantly. On the other hand, Interest Burden (IB) and Total Asset Turn Over (TATO) have no influence significantly to Return On Equity (ROE).

The result of this research will be expected can be used as a reference for Management and investor in relation to manage company (bank).

Key Word : *Equity Multiplier (EM), Operating Profit Margin (OPM), Interest Burden (IB), Tax Burden (TB), Total Assets Turnover (TATO), Loan To Deposit Ratio (LDR), Non Performing Loan (NPL), SIZE, and Return On Equity (ROE).*