

ABSTRAK

FITRI DWI YATNI. Pengaruh *Debt to Assetd Ratio* (DAR), *Debt to Equity Ratio* (DAR) Terhadap *Return on Assets* (ROA) dan *Return on Equity* (ROE) Pada Perusahaan Pertambangan Batubara yang Terdaftar di Bursa Efek Indonesia (BEI) tahun 2010-2014. (Dibimbing Oleh Rilla Gantino).

Struktur modal perusahaan pertambangan batubara di Indonesia dipengaruhi oleh berbagai macam faktor-faktor keuangan misalnya seperti *debt to assets*, *debt to equity* yang dapat diukur dengan rasio keuangan. Tujuan dalam penelitian ini adalah untuk menganalisis seberapa besar pengaruh *debt to assets ratio*, *debt to equity ratio* terhadap *return on assets ratio*, *return on equity ratio* pada perusahaan pertambangan batubara. Populasi dari penelitian ini adalah perusahaan pertambangan batubara yang terdaftar di Bursa Efek Indonesia tahun 2010-2014. Metode pengambilan sampel yang digunakan adalah *purposive sampling*. diperoleh 14 perusahaan sebagai sampel. Metode analisis yang digunakan adalah regresi linier berganda. Berdasarkan hasil penelitian secara simultan atau uji F, *debt to assets ratio*, *debt to equity ratio* berpengaruh positif dan signifikan terhadap *return on assets*, *return on equity*, sedangkan secara parsial atau uji T, *debt to assets ratio*, *debt to equity ratio* berpengaruh negatif terhadap *return on assets*. *Debt to assets ratio* berpengaruh positif dan signifikan terhadap *return on equity*s dan *debt to equity ratio* berpengaruh negatif dan signifikan terhadap *return on equity*s. Nilai R square yang menunjukkan bahwa *return on assets*, *return on equity*s dapat dijelaskan oleh variabel independen *debt to assets ratio*, *debt to equity ratio*, sedangkan sisanya dijelaskan oleh variabel lain yang tidak digunakan dalam penelitian ini.

Kata kunci : *Debt to Assets Ratio* (DAR), *Debt to Equity Ratio* (DER), *Return on Assets* (ROA) dan *Return on Equity* (ROE).

ABSTRACT

FITRI DWI YATNI. Influence of Debt to Assets Ratio, Debt to Equity Ratio (DER) to Return on Assets (ROA), Return on Equity (ROE) in Coal Mining Companies listed on the Indonesian Stock Exchange (IDX) on year 2010-2014. (Guided by: Rilla Gantino).

Capital Structure of Coal Mining company in Indonesia are influenced by a wide range of financial factors as debt to assets ratio, debt to equity ratio that can be measured using financial ratio. The purpose of this study was to analyze the influence of debt to assets ratio, debt to equity ratio around return on assets, return on equity at coal mining company. This reason companies mining sub-sectors coal companies listed on the Indonesian stock exchange (IDX) in year 2010-2014. And the sampling method used is purposive sampling. Retrieved 14 companies as samples. Method analysis used is multiple regression analysis. Based on the result of simultaneous or test F, debt to assets ratio, debt to equity ratio is positive and significant effect to return on assets and return on equity, result of partial or test T, debt to assets ratio and debt to equity ratio is negative to return on asset. Debt to assets ratio is positive and significant effect to return on equity and debt to equity ratio is negative and significant effect to return on equity. Adjusted R square value showed that return on assets and return on equity can be explained by the independent variable as debt to assets ratio and debt to equity ratio, while the rest of explained by other variables outside of this research.

Keywords : Debt to Assets Ratio (DAR), Debt to Equity Ratio (DER), Return on Assets (ROA) dan Return on Equity (ROE).