

SHERLY DARMAWAN.Kinerja Bank Persero (BUMN) Periode 2006-2015. Sebuah Analisis Profitabilitas Berbasis ROE *DUPONT PLUS* pada Bank Persero yang masih aktif dan terdaftar di Bursa Efek Indonesia Periode 2006-2015 (dibimbing oleh Sapto Jumono).

Penelitian ini bertujuan untuk melihat pengaruh dari *Financial Leverage* (FL), *Total Asset Turn Over* (TATO), *Operating Profit Margin* (OPM), *Interest Burden* (EBT/EBIT), *Tax Burden* (EAT/EBT), *Loan to Deposit Ratio* (LDR), *Non-Performing Loan* (NPL) dan Ukuran Perusahaan (SIZE) terhadap *Return On Equity* (ROE) Bank Persero yang masih aktif dan terdaftar di Bursa Efek Indonesia secara parsial dan simultan. Sampel yang digunakan adalah bank milik pemerintah/bank persero yang masih aktif dan terdaftar di Bursa Efek Indonesia periode 2006-2015 dengan total 4 bank. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *Purposive Sampling*. Data sekunder yang digunakan adalah laporan keuangan ke-4 bank BUMN periode 2006-2015 dan dianalisis menggunakan regresi linear berganda. Hasil penelitian ini menunjukkan bahwa secara parsial FL berpengaruh positif signifikan terhadap ROE perusahaan, TATO berpengaruh positif signifikan terhadap ROE perusahaan, OPM berpengaruh positif signifikan terhadap ROE perusahaan, EBT/EBIT berpengaruh positif namun tidak signifikan terhadap ROE perusahaan, EAT/EBT berpengaruh positif signifikan terhadap ROE perusahaan, LDR berpengaruh positif namun tidak signifikan terhadap ROE perusahaan, NPL berpengaruh negatif namun tidak signifikan terhadap ROE perusahaan dan SIZE berpengaruh positif signifikan terhadap ROE perusahaan. Secara simultan FL, TATO, OPM, EBT/EBIT, EAT/EBT, LDR, NPL dan SIZE berpengaruh signifikan terhadap ROE perusahaan.

Kata kunci : *financial leverage, total asset turn over, operating profit margin, interest burden, tax burden, loan to deposit ratio, non-performing loan, size, return on equity*

ABSTRACT

SHERLY DARMAWAN.*Government Bank (BUMN) Performance Period 2006-2015. A Profitability Analysis Based on DUPONT PLUS at Government Bank on The Indonesia Stock Exchange Period 2006-2015 (supervised by Sapto Jumono).*

This study aims to determine the effect of Financial Leverage (FL), Total Asset Turn Over (TATO), Operating Profit Margin (OPM), Interest Burden (EBT/EBIT), Tax Burden (EAT/EBT), Loan to Deposit Ratio (LDR), Non-Performing Loan (NPL) and Firm Size (SIZE) on Return on Equity (ROE) at Government Bank on the Indonesia Stock Exchange partially and simultaneously. The sample used in this research is Government Bank were still active and listed on the Indonesia Stock Exchange period 2006-2015 with total of 4 banks. The sampling technique in this study using purposive sampling method. The data source of this research is the company's financial statement period 2006-2015 were analyzed using multiple linear regression. The results of this study showed that partially FL have a significant positive effect to the company's ROE, TATO have a significant positive effect to the company's ROE, OPM have a significant positive effect to the company's ROE, EBT/EBIT have a positive effect but not significant to the company's ROE, EAT/EBT have a significant positive effect to the company's ROE, LDR have a positive effect but not significant to the company's ROE, NPL have a negative effect but not significant to the company's ROE and SIZE have a significant positive effect on the company's ROE. Simultaneously FL, TATO, OPM, EBT / EBIT, EAT / EBT, LDR, NPLs and SIZE have a significant effect on the company's ROE.

Keywords: financial leverage, total asset turnover, operating profit margin, interest burden, tax burden, loan to deposit ratio, non-performing loans, size, return on equity

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