

**DER and TATO with the Affecting
on the Performance of the ROA**

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Abstract: This research is conducted to know the influence of Debt to Equity Ratio (DER), Total Asset Turnover (TATO) on company performance simultaneously to performance of manufacturing company listed on BEI 2010-2015. The company's performance in this research is described through Return on Assets (ROA). This research is an associative research with quantitative approach. Data analysis technique used is panel data regression with fixed effect model. The data used are secondary data in the form of annual financial ratios. The data collection is taken with documentation technique sourced from report of manufacturing company publication. Sampling was done purposively by side with 24 companies from total population 136 companies. The results showed that the regression coefficient of Debt to Equity Ratio (DER) was negative with 0,045311. Each increase of the average Debt to Equity Ratio of 1 percent, it will reduce the performance of the company (Return on Assets) manufacturing companies listed on the BEI of 0.045311. The regression coefficient of Total Assets Turnover (TATO) is positive sign of 0.043552. Each increase in average Total Assets Turnover by 1 percent, it will increase the performance of the company (Return on Assets) manufacturing companies listed on the BEI of 0.043552.

Keywords: Company performance, ROA, DER, TATO