

Variabel X4 : Debt to Equity Ratio (DER)

KODE	RUMUS	2013	2014	2015	2016	2017
AKRA	$\frac{\text{Total Liabilitas}}{\text{Ekuitas}} \times 100\%$	$\frac{9.269.980.455}{5.363.160.926} = 1,73$	$\frac{8.830.734.614}{5.961.182.563} = 1,48$	$\frac{7.916.954.220}{7.286.175.343} = 1,09$	$\frac{8.074.320.321}{8.074.320.321} = 1,00$	$\frac{7.793.559.184}{9.029.649.347} = 0,86$
APII	$\frac{\text{Total Liabilitas}}{\text{Ekuitas}} \times 100\%$	$\frac{115.762.863.865}{18.371.571.278} = 6,30$	$\frac{227.470.609.783}{212.253.220.148} = 1,07$	$\frac{201.261.992.817}{220.610.754.297} = 0,91$	$\frac{168.731.948.348}{239.253.850.667} = 0,71$	$\frac{175.788.682.046}{247.392.624.934} = 0,71$
CLPI	$\frac{\text{Total Liabilitas}}{\text{Ekuitas}} \times 100\%$	$\frac{383.547.367.112}{295.259.587.350} = 1,30$	$\frac{239.018.044.564}{353.955.991.688} = 0,68$	$\frac{166.716.202.276}{379.644.635.578} = 0,44$	$\frac{138.798.095.790}{428.762.075.640} = 0,32$	$\frac{148.740.863.516}{438.958.152.125} = 0,34$
FISH	$\frac{\text{Total Liabilitas}}{\text{Ekuitas}} \times 100\%$	$\frac{299.845.486.410}{634.260.690.622} = 0,47$	$\frac{206.661.173.589}{722.115.421.742} = 0,29$	$\frac{339.435.961.768}{874.184.480.208} = 0,39$	$\frac{244.088.975.010}{1.114.807.206.590} = 2,13$	$\frac{328.982.051.975}{1.39.946.346.139} = 2,35$
LTLS	$\frac{\text{Total Liabilitas}}{\text{Ekuitas}} \times 100\%$	$\frac{314.184.000.000}{139.019.500.000} = 2,26$	$\frac{311.105.900.000}{155.751.500.000} = 2,00$	$\frac{377.371.000.000}{161.962.000.000} = 2,33$	$\frac{397.934.400.000}{167.901.600.000} = 2,37$	$\frac{389.825.000.000}{187.108.200.000} = 2,08$
MICE	$\frac{\text{Total Liabilitas}}{\text{Ekuitas}} \times 100\%$	$\frac{133.335.728.122}{495.402.436.908} = 0,27$	$\frac{132.688.970.517}{531.489.225.229} = 0,25$	$\frac{177.549.579.466}{583.972.255.481} = 0,30$	$\frac{247.798.771.622}{600.813.348.217} = 0,41$	$\frac{255.800.228.951}{607.382.213.351} = 0,42$
SDPC	$\frac{\text{Total Liabilitas}}{\text{Ekuitas}} \times 100\%$	$\frac{356.805.308.738}{1.14.872.176.392} = 3,11$	$\frac{408.202.809.510}{121.788.892.649} = 3,35$	$\frac{498.902.535.912}{134.314.796.604} = 3,71$	$\frac{590.167.165.000}{143.276.307.176} = 4,12$	$\frac{725.390.567.717}{212.614.688.765} = 3,41$
TGKA	$\frac{\text{Total Liabilitas}}{\text{Ekuitas}} \times 100\%$	$\frac{1.831.006.043.568}{640.992.036.698} = 2,86$	$\frac{1.739.179.200.573}{732.404.758.251} = 2,37$	$\frac{1.803.388.178.176}{842.913.618.601} = 2,14$	$\frac{1.742.099.821.453}{943.930.516.651} = 1,85$	$\frac{1.847.345.054.940}{107.761.792.293} = 17,14$
TURI	$\frac{\text{Total Liabilitas}}{\text{Ekuitas}} \times 100\%$	$\frac{1.478.154.000.000}{198.716.200.000} = 7,44$	$\frac{1.809.652.000.000}{215.324.300.000} = 8,40$	$\frac{1.981.471.000.000}{238.011.600.000} = 8,33$	$\frac{2.155.109.000.000}{282.256.400.000} = 7,64$	$\frac{2.327.069.000.000}{313.782.900.000} = 7,42$