

ABSTRACT

The Influence of Debt To Equity Ratio, Return On Asset, Current Ratio, and Firm Size on Corporation Bond's Yield To Maturity (In Basic Materials Sector Companies Listed on the Indonesian Stock Exchange)

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Yield to Maturity in the Basic Materials sub-sector is mirroring the market. This is due to an increase in the dominance of the number of bonds issued by three companies, which accounts for 58.99%. As a result, financial ratios such as Debt to Equity Ratio (DER), Return on Assets (ROA), Current Ratio (CR), and Ln Company Size have an impact on Yield to Maturity. This study has a sample of 11 companies consistently listed on the Indonesia Stock Exchange (IDX) from 2020 to 2022. The sampling technique used is purposive sampling with the criteria being companies in the Basic Materials sub-sector consistently listed on the IDX during 2020-2022. The results of the study indicate that partially, the ROA, CR, and Company Size variables have a significant impact on Yield to Maturity. DER does not have a significant impact on Yield to Maturity. Simultaneously, all independent variables have a significant impact on Yield to Maturity.

Keywords : DER, ROA, CR, Firm Size, Yield To Maturity (YTM)

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