

ABSTRAK

Penelitian ini bertujuan untuk mengetahui serta menganalisis pengaruh *Current Ratio* (CR), *Net Profit Margin* (NPM), *Total Asset turnover* (TATO), *Debt To Equity Ratio* (DER) terhadap *Return On Asset* (ROA) pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia. pada periode 2014-2018. Metode yang digunakan adalah purposive sampling dan diperoleh sebanyak 10 perusahaan. Teknik yang dilakukan dalam penelitian ini yaitu analisis regresi linier berganda.

Berdasarkan hasil penelitian menunjukkan bahwa: 1) *Current Ratio* (CR) berpengaruh negative signifikan terhadap *Return On Asset* (ROA); 2) *Net Profit Margin* (NPM) berpengaruh positif signifikan terhadap *Return On Asset* (ROA); 3) *Total Asset turnover* (TATO) berpengaruh positif signifikan terhadap *Return On Asset* (ROA); 4) *Debt To Equity Ratio* (DER) berpengaruh negative tidak signifikan terhadap *Return On Asset* (ROA); 5) *Current Ratio* (CR), *Net Profit Margin* (NPM), *Total Asset turnover* (TATO), *Debt To Equity Ratio* (DER) secara bersama-sama berpengaruh terhadap *Return On Asset* (ROA).

Kata kunci: *Current Ratio* (CR), *Net Profit Margin* (NPM), *Total Asset turnover* (TATO), *Debt To Equity Ratio* (DER), *Return On Asset* (ROA).

Abstrack

This study a aim to find out and analyze the influence of Current Ratio (CR), Net Profit Margin (NPM), Total Asset Turnover (TATO), Debt To Equity Ratio (DER) in the food and th beverage companies listed in the Indonesia stock exchange. In the period 214-2018 The method used is purposive sampling and obtained as many as 10 company. Technical analysis used multiple linier regression.

The result of this study is indicated 1) Current Ratio (CR) have a negative and significant effect on Return On Asset (ROA); 2) Net Profit Margin (NPM) have a positive and significant effect on Return On Asset (ROA); 3) Total Asset Turnover (TATO) have a positive and significant effect on Return On Asset (ROA); 4) Debt To Equity Ratio (DER) have a negative not significant effect on Return On Asset (ROA); 5) Current Ratio (CR), Net Profit Margin (NPM), Total Asset turnover (TATO), Debt To Equity Ratio (DER) affect the Return On Asset (ROA).

Keyword: Current Ratio (CR), Net Profit Margin (NPM), Total Asset turnover (TATO), Debt To Equity Ratio (DER), Return On Asset (ROA).