

ABSTRACT

Alfiya. Effect of Current Ratio (CR), Total Assets Turn Over (TATO), and Debt To Equity Ratio (DER) to Return On Assets (ROA) in Food and Beverage Companies listed on the Indonesia Stock Exchange for the 2014-2019 period. Under the guidance of Purnamawati, S.E., M.Si. Departement of Management, Faculty of Economics and Business, Trunojoyo Madura University.

This study a aim to find out and analyze the influence of Current Ratio (CR), Total Asset Turnover (TATO), Debt To Equity Ratio (DER) to Return On Assets (ROA) in the food and the beverage companies listed in the Indonesia stock exchange. In the period 2014-2019 The method used is purposive sampling and obtained as many as 8 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) Total Asset Turnover (TATO) have a positive and significant effect on Return On Asset (ROA); 3) Debt To Equity Ratio (DER) have a negative not significant effect on Return On Asset (ROA); 4) Current Ratio (CR), Total Asset turnover (TATO), Debt To Equity Ratio (DER) affect the Return On Asset (ROA).

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

ABSTRAK

Alfiya, Pengaruh Current Ratio (CR), Total Assets Turn Over (TATO), dan Debt To Equity Ratio (DER) terhadap Return On Assets (ROA) Pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia Periode 2014-2019. Dibawah Bimbingan Purnamawati,S.E.,M.Si. Jurusan Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Trunojoyo Madura.

Penelitian ini bertujuan untuk mengetahui serta menganalisis pengaruh *Current Ratio (CR)*, *Total Assets Turn Over (TATO)*, dan *Debt To Equity Ratio (DER)* terhadap *Return On Assets (ROA)* pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia pada periode 2014-2019. Metode yang digunakan adalah purposive sampling dan diperoleh sebanyak 8 perusahaan. Teknik yang dilakukan dalam penelitian ini yaitu analisis regresi linier berganda.

Berdasarkan hasil penelitian menunjukkan bahwa: 1) *Current Ratio (CR)* berpengaruh positif signifikan terhadap *Return On Assets (ROA)*; 2) *Total Assets Turn Over (TATO)* berpengaruh positif signifikan terhadap *Return On Assets (ROA)* ; 3) *Debt To Equity Ratio (DER)* berpengaruh negatif signifikan terhadap *Return On Assets (ROA)*; 4) *Current Ratio (CR)*, *Total Assets Turn Over (TATO)*, *Debt To Equity Ratio (DER)* secara bersama-sama berpengaruh terhadap *Return On Assets (ROA)*.

Kata Kunci : *Current Ratio (CR)*, *Total Assets Turn Over (TATO)*, *Debt To Equity Ratio (DER)*, *Return On Assets (ROA)*