

ABSTRAK

Maya Antika Sari, *Pengaruh Current Ratio, Total Asset Turnover, Debt To Total Asset Ratio dan Debt To Equity Ratio terhadap Return On Equity*. Pada Perusahaan Manufaktur Sub Sektor Farmasi yang Terdaftar di Bursa Efek Indonesia (BEI). Di bawah bimbingan Drs. Makhmud Zulkifli, M.Si.

Tujuan penelitian ini adalah untuk mengetahui *Pengaruh Current Ratio, Total Asset Turnover, Debt To Total Asset Ratio dan Debt To Equity Ratio* secara parsial dan simultan terhadap *Return On Equity* Pada Perusahaan Manufaktur Sub Sektor Farmasi yang Terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2020.

Penelitian ini dilakukan secara deskriptif kuantitatif dengan menggunakan data sekunder yang diperoleh di Bursa Efek Indonesia (BEI). Populasi dari penelitian ini yaitu sebanyak 10 perusahaan Manufaktur Sub Sektor Farmasi yang terdaftar di Bursa Efek Indonesia (BEI). Metode pengambilan sampel diperoleh sebanyak 8 perusahaan yang sesuai dengan kriteria-kriteria tertentu. Untuk pengujian menggunakan Uji T (parsial) dan Uji F (simultan),

Hasil uji T diketahui bahwa *Current Ratio, Total Asset Turnover, Debt To Equity Ratio* secara parsial berpengaruh signifikan terhadap *Return On Equity*, sedangkan *Debt To Total Asset Ratio* secara parsial tidak berpengaruh signifikan terhadap *Return On Equity*. Sedangkan hasil Uji F diketahui *Current Ratio, Total Asset Turnover, Debt To Total Asset Ratio* dan *Debt To Equity Ratio* secara simultan berpengaruh signifikan terhadap *Return On Equity*.

Kata Kunci : *Current Ratio, Total Asset Turnover, Debt To Total Asset Ratio, Debt To Equity Ratio, Return On Equity*

ABSTRACT

Maya Antika Sari, Effect of Current Ratio, Total Asset Turnover, Debt To Total Asset Ratio and Debt To Equity Ratio on Return On Equity. In Pharmaceutical Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX). Under the guidance of Drs. Makhmud Zulkifli, M.Sc.

The purpose of this study was to determine the effect of the Current Ratio, Total Asset Turnover, Debt To Total Asset Ratio and Debt To Equity Ratio partially and simultaneously on Return On Equity in Pharmaceutical Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) for the 2017-2017 period. 2020.

This research was conducted in a quantitative descriptive manner using secondary data obtained on the Indonesia Stock Exchange (IDX). The population of this research is as many as 10 Manufacturing companies in the Pharmaceutical Sub-Sector which are listed on the Indonesia Stock Exchange (IDX). The sampling method obtained as many as 8 companies in accordance with certain criteria. For testing using T test (partial) and F test (simultaneous).

The results of the T test show that the Current Ratio, Total Asset Turnover, Debt To Equity Ratio partially have a significant effect on Return On Equity, while the Debt To Total Asset Ratio partially does not have a significant effect on Return On Equity. While the results of the F test are known to be Current Ratio, Total Asset Turnover, Debt To Total Asset Ratio and Debt To Equity Ratio simultaneously have a significant effect on Return On Equity.

Keywords: Current Ratio, Total Asset Turnover, Debt To Total Asset Ratio, Debt To Equity Ratio, Return On Equity

