

ABSTRACT

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THE INFLUENCE OF CURRENT RATIO, DEBT TO ASSETS RATIO AND INVENTORY TURNOVER TOWARD RETURN ON ASSETS OF CONSUMER GOODS COMPANIES LISTED ON INDONESIA STOCK EXCHANGE

(xvii+83 pages; 7 figures; 15 tables; 8 appendixes)

Profitability is one of the most important aspects in determining the company's performance. Every company must have the aim to gain as much profit as possible in order to have a good financial statement which could attract investors to invest in their company.

The purpose of conducting this research is to analyze the influence of the Current Ratio, Debt to Assets Ratio and Inventory Turnover towards Return on Assets. This research is done by using the quantitative research. The data used in this research is the secondary data of the Consumer Goods Companies listed on Indonesia Stock Exchange for the year 2017-2020. By using the purposive sampling method, 30 companies are selected as the sample from the total population of 66 companies. The multiple linear regression model is used as the model analysis in this research by using the SPSS version 25.

The result of this research shows that Current Ratio partially has insignificant influence towards Return on Assets. Debt to Assets Ratio partially has significant influence towards Return on Assets. Inventory Turnover partially has significant influence towards Return on Assets. Meanwhile, Current Ratio, Debt to Assets Ratio and Inventory Turnover simultaneously have significant influence towards Return on Assets.

Keywords: Current Ratio, Debt to Assets Ratio, Inventory Turnover, Return on Assets

References: 21 (2017-2020)

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(xvii+83 halaman; 7 gambar; 15 tabel; 8 lampiran)

Profitabilitas merupakan salah satu aspek yang sangat penting untuk menentukan kinerja perusahaan. Setiap perusahaan pasti memiliki tujuan untuk memperoleh laba yang sebesar-besarnya agar memiliki laporan keuangan yang baik yang dapat menarik investor untuk menanamkan modalnya pada perusahaannya.

Tujuan dilakukannya penelitian ini adalah untuk menganalisis pengaruh Current Ratio, Debt to Assets Ratio dan Inventory Turnover terhadap Return on Assets. Penelitian ini dilakukan dengan menggunakan penelitian kuantitatif. Data yang digunakan dalam penelitian ini adalah data sekunder dari perusahaan industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2017-2020. Dengan menggunakan metode purposive sampling, dipilih 30 perusahaan sebagai sampel dari total populasi 66 perusahaan. Model regresi linier berganda digunakan sebagai model analisis dalam penelitian ini dengan menggunakan SPSS 25.

Hasil penelitian ini menunjukkan bahwa Current Ratio secara parsial berpengaruh tidak signifikan terhadap Return on Assets. Debt to Assets Ratio secara parsial berpengaruh signifikan terhadap Return on Assets. Inventory Turnover secara parsial berpengaruh signifikan terhadap Return on Assets. Sedangkan Current Ratio, Debt to Assets Ratio dan Inventory Turnover secara simultan berpengaruh signifikan terhadap Return on Assets.

Kata Kunci: *Current Ratio, Debt to Assets Ratio, Inventory Turnover, Return on Assets*

Referensi: *21 (2017-2020)*