

ABSTRACT

STEPHANNIE

1501010291

THE EFFECT OF CURRENT RATIO, RECEIVABLE TURNOVER, AND DEBT TO EQUITY RATIO TOWARDS RETURN ON ASSETS IN REAL ESTATE AND PROPERTY COMPANIES LISTED IN INDONESIA STOCK EXCHANGE

(xv+70pages; 5 figures; 15 tables; 7 appendixes)

Assets are an important part of a company. With the assets owned by the company, the business can continue to operate smoothly. It aims to achieve the company's goal of maximizing profit. Profit as a result of company performance must also be an important consideration in making various business decisions.

Property & real estate companies are one of the industrial sectors listed on the Indonesia Stock Exchange (IDX). IDX is a market for the company to market securities in the capital market. The reason the author chose this industry because the Property and Real Estate companies had bright prospects in the future by looking at the potential for a growing population, more development in the housing sector, apartments, shopping centers, and office buildings that making investors interested in investing their funds so that the prospects for stock trading are expected to continue to increase.

The research method used is quantitative descriptive research method. Data source is from Indonesia Stock Exchange. The determination of research uses the purposive sampling. Research sample are 27 companies during 5 years with the result that the number of observations in this research after transformed and outliers is 117 observations. Data analysis method is done by classic assumption test, multiple linear regression analysis, t-test, F-test and coefficient of determination.

The conclusion of this research shows that Current Ratio, Receivable Turnover and Debt to Equity Ratio have significant impact on Return on Assets simultaneously in Real Estate and Property Companies Listed in Indonesia Stock Exchange.

Keywords: Current Ratio, Receivable Turnover, Debt to Equity Ratio and Return on Assets

References: 22 References

ABSTRAK

STEPHANNIE

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**PENGARUH CURRENT RATIO, RECEIVABLE TURNOVER, AND DEBT
TO EQUITY RATIO TERHADAP RETURN ON ASSETS PADA
PERUSAHAAN REAL ESTATE DAN PROPERTI YANG TERDAFTAR DI
BURSA EFEK INDONESIA (BEI)**

(xv+70 halaman; 5 gambar; 15 tabel; 7 lampiran)

Aset adalah bagian penting dari sebuah perusahaan. Dengan aset yang dimiliki perseroan, bisnis dapat terus berjalan dengan lancar. Ini bertujuan untuk mencapai tujuan perusahaan dalam memaksimalkan laba.

Perusahaan properti & real estate merupakan salah satu sektor industri yang terdaftar di Bursa Efek Indonesia (BEI). BEI merupakan pasar bagi perseroan untuk memasarkan surat berharga di pasar modal. Alasan penulis memilih industri ini karena perusahaan Property dan Real Estate mempunyai prospek yang cerah dimasa yang akan datang dengan melihat potensi penduduk yang terus bertambah, semakin berkembangnya sektor perumahan, apartemen, pusat perbelanjaan, dan gedung perkantoran yang membuat investor tertarik menginvestasikan dananya sehingga prospek perdagangan saham diharapkan terus meningkat.

Metode penelitian yang digunakan adalah metode penelitian deskriptif kuantitatif. Sumber data dari Bursa Efek Indonesia. Penentuan penelitian menggunakan purposive sampling. Sampel penelitian sebanyak 27 perusahaan selama 5 tahun dengan hasil jumlah observasi dalam penelitian ini setelah transformasi dan outlier adalah 117 observasi. Metode analisis data dilakukan dengan uji asumsi klasik, analisis regresi linier berganda, uji t, uji F dan koefisien determinasi.

Kesimpulan dari penelitian ini menunjukkan bahwa Current Ratio, Receivable Turnover dan Debt to Equity Ratio berpengaruh signifikan terhadap Return On Asset secara simultan pada Perusahaan Real Estate dan Properti yang Terdaftar di Bursa Efek Indonesia.

Kata Kunci: Current Ratio, Receivable Turnover, Debt to Equity Ratio and Return on Assets

Referensi : 22