

LIST OF REFERENCES

- Alpi, M. F., & Gunawan, A. (2018). *Pengaruh Current Ratio dan Total Assets Turnover terhadap Return on Assets pada Perusahaan Plastik dan Kemasan. Jurnal Riset Akuntansi Aksioma*, 17(2), 001-036.
<https://doi.org/10.29303/aksioma.v17i2.43>
- Arum, M., & Afrisah, E. (2022). *Pengaruh Current Ratio dan Debt to Asset Ratio terhadap Return on Assets (Studi Empiris Perusahaan Manufaktur Sub Sektor Makanan dan Minuman di BEI Tahun 2015-2019)*. *Edunomika*, 6(2). <https://jurnal.stie-aas.ac.id/index.php/jie/article/view/4925>
- Baridah, R. (2021). *Pengaruh Pertumbuhan Penjualan, Current Ratio dan Debt to Equity Ratio terhadap Return on Assets dan Return on Equity (Studi Kasus pada Perusahaan Sub Sektor Makanan dan Minuman yang Terdaftar di BEI Periode 2016 – 2019)*. Sekolah Tinggi Ilmu Ekonomi Indonesia.
- Brigham, E. F. & Houston, J. F. (2019). *Dasar-Dasar Manajemen Keuangan*. Jakarta: Salemba Empat.
- Deli, L. (2020). *Pengaruh Current Ratio (CR), Total Asset Turnover (TATO), dan Debt to Total Asset Ratio (DAR) terhadap Profitabilitas. Accumulated Journal (Accounting and Management Research Edition)*, 2(1), 27-35.
- Fernando, J. (2022). *Current Ratio Explained with Formula and Examples*. <https://www.investopedia.com/terms/c/currentratio.asp>

- Folger, J. (2021). *What Is Considered a High Debt-To-Equity (D/E) Ratio?*
<https://www.investopedia.com/ask/answers/063014/what-considered-high-debttoequity-ratio-and-what-does-it-say-about-company.asp>
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gunawan, R., Widiyanti, M., Malinda, S., & Adam, M. (2022). The Effect of Current Ratio, Total Asset Turnover, Debt to Asset Ratio, and Debt to Equity Ratio on Return on Assets in Plantation Sub-Sector Companies listed on the Indonesia Stock Exchange. *International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration*. 2(2), 115-124. <https://doi.org/10.54443/ijebas.v2i2.177>
- Hanafi, M. M., & Halim, A. (2018). *Analisis Laporan Keuangan*. Yogyakarta: UPP STIM YPKN.
- Hantono. (2018). *Konsep Analisa Laporan Keuangan dengan Pendekatan Rasio dan SPSS*. Yogyakarta: CV Budi Utama.
- Hantono. (2018). The Effect of Current Ratio, Debt to Equity Ratio, Toward Return on Assets (Case Study on Consumer Goods Company). *Accountability*, 7(2), 64-73.
- Hargrave, M. (2022). *Return on Assets (ROA): Formula and 'Good' ROA Defined*.
<https://www.investopedia.com/terms/r/returnonassets.asp>
- Hartono, J. (2017). *Teori Portofolio dan Analisis Investasi edisi 11*. Yogyakarta: BPF.

- Hayes, A. (2022). *Asset Turnover Ratio Definition*.
<https://www.investopedia.com/terms/a/assetturnover.asp>
- Hery. (2017). *Teori Akuntansi: Pendekatan Konsep dan Analisis*. Jakarta: PT. Grasindo.
- Hery. (2018). *Analisis Laporan Keuangan: Integrated and Comprehensive Edition*. Jakarta: PT. Grasindo.
- IDN Financials. (2022). *Laporan Keuangan*.
<https://www.idnfinancials.com/id/financial-statements>
- Indonesia Stock Exchange. (2022). *Financial Statements & Annual Report*.
<https://www.idx.co.id/en-us/listed-companies/financial-statements-annual-report/>
- Irman, M., Purwati, A. A., & Juliyanti. (2020). Analysis on The Influence of Current Ratio, Debt to Equity Ratio and Total Asset Turnover Toward Return on Assets on The Automotive and Component Company That has been Registered in Indonesia Stock Exchange within 2011-2017. *International Journal of Economics Development Research*, 1(1), 36-44.
<https://doi.org/10.37385/ijedr.v1i1.26>
- Irwansyah, R. (2021). *Pengaruh Current Ratio, Debt to Equity Ratio dan Total Asset Turnover terhadap Return on Asset pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2016 – 2020*. Universitas Muhammadiyah Sumatera Utara.
- Jasen, A. M. (2021). *The Influence of Debt-to-Equity Ratio, Firm Size and Total Asset Turnover toward Return on Assets on Food and Beverage*

Companies listed on Indonesia Stock Exchange. Universitas Pelita Harapan.

Jenni, J., Yeni, L., Merissa, M., Wanny, T., Erlin, E., & Nasution, I. A. (2019).

Pengaruh TATO, DER dan Current Ratio terhadap ROA pada Perusahaan Property dan Real Estate. *Owner: Riset Dan Jurnal Akuntansi*, 3(2), 139-142. <https://doi.org/10.33395/owner.v3i2.127>

Kasmir. (2018). *Analisis Laporan Keuangan*. Jakarta: PT. Raja Grafindo Persada.

Kementerian Pekerjaan Umum dan Perumahan Rakyat. (2022). *Informasi Statistik Infrastruktur PUPR 2021*. https://data.pu.go.id/sites/default/files/Buku%20Informasi%20Statistik%20Infrastruktur%20PUPR%202021_Final.pdf

Marita, L. (2022). *The Effect of Current Ratio, Debt to Equity Ratio, and Total Asset Turnover towards Return on Assets on Consumer Goods Companies that listed on Indonesia Stock Exchange*. Universitas Pelita Harapan.

Qamara, T., Wulandari, A., Sukoco, A., & Suyono, J. (2020). The Influence of Current Ratio, Debt to Equity Ratio, and Total Asset Turnover Ratio on Profitability of Transportation Companies Listed on The Indonesia Stock Exchange 2014-2018. *International Journal of Integrated Education Division of Engineering Business*, 3(2), 81-93. <https://doi.org/10.29138/ijieeb.v3i2.1169>

Rambe, I., Arif, M., & Tupti, Z. (2021). Pengaruh Current Ratio, Debt Equity Ratio, dan Total Asset Turnover, terhadap Return on Asset yang terdaftar

di Bursa Efek Indonesia. *Jurnal Riset Akuntansi dan Bisnis*, 21(2), 147-161. <http://dx.doi.org/10.30596%2Fjrab.v21i2.7898>

Sanjaya, S., & Sipahutar, R. P. (2019). Pengaruh Current Ratio, Debt to Asset Ratio dan Total Asset Turnover terhadap Return on Asset pada Perusahaan Otomotif dan Komponennya yang Terdaftar di Bursa Efek Indonesia. *Jurnal Riset Akuntansi dan Bisnis*, 19(2), 136-150. <https://doi.org/10.30596/jrab.v19i2.4599>

Saragih, J. L. (2021). *Pengaruh Current Ratio, Total Assets Turn Over, dan Debt to Assets Ratio terhadap Return on Assets pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia. Jurnal Riset Akuntansi & Keuangan*, 7(1), 49–57. <https://doi.org/10.54367/jrak.v7i1.1163>

Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: CV Alfabeta.

Sujarweni, V. W. (2017). *Analisis Laporan Keuangan: Teori, Aplikasi, dan Hasil Penelitian*. Yogyakarta: Pustaka Baru Press.