

**PENGARUH CURRENT RATIO DAN PERPUTARAN KAS SERTA
DEBT TO EQUITY RATIO TERHADAP RETUN ON ASSET PADA SUB
SEKTOR FOOD AND BEVERAGE DI BURSA EFEK INDONESIA**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *current ratio* dan perputaran kas serta *debt to equity ratio* terhadap *return on asset*. Subjek penelitian ini adalah perusahaan sub sektor *food and beverage* di Bursa Efek Indonesia, dan objek penelitian ini adalah *current ratio*, perputaran kas, *debt to equity ratio* dan *return on asset*. Populasi pada sub sektor *food and beverage* sebanyak 26 perusahaan. Sampel penelitian dengan *purposive sampling* sebanyak 15 perusahaan. Data dikumpulkan dengan pencatatan dokumen, dan dianalisis dengan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa (1) *current ratio* dan perputaran kas serta *debt to equity ratio* berpengaruh signifikan terhadap *return on asset* dengan sumbang pengaruh sebesar 84,2%, (2) *current ratio* berpengaruh positif dan signifikan terhadap *return on asset* sebesar 16,3%, (3) perputaran kas berpengaruh positif dan signifikan terhadap *return on asset* sebesar 73,6%, (4) *debt to equity ratio* berpengaruh positif dan signifikan terhadap *return on asset* sebesar 42,5%.

Kata Kunci: *current ratio*, *debt to equity ratio*, perputaran kas, *return on asset*.

**IMPACT OF CURRENT RATIO AND CASH TURNOVER AND DEBT
TO EQUITY RATIO TO RETUN ON ASSET OF FOOD AND
BEVERAGE SUB SECTOR IN INDONESIA STOCK EXCHANGE**

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ABSTRACT

This research aimed to find out the impact of current ratio and cash turnover and debt to equity ratio to return on asset. The subject of this research was the company of Food and beverage sub sector in Indonesia Stock Exchange, and the objects of this research were current ratio, cash turnover, debt to equity ratio, and return on asset. The population of Food and Beverage sub sectors were 18 companies. The samples through purposeive sampling technique which obtained 15 companies. The data was collected by note taking the document, and data was analyzed using multiple linear regression. The result of this research showed that (1) current ratio and cash turnover and debt to equity ratio gave 84,2% significant impact to return on asset, (2) current ratio gave 16,3% positive and significant impact to return on asset, (3) cash turnover gave 73,6% positive and significant effect to return on asset, and (4) debt to equity ratio gave 42,5% positive and significant impact to return on asset.

Keyword: cash turnover, current ratio, *debt to equity ratio*, *return on asset*.