

**PENGARUH *RETURN ON EQUITY*, *CURRENT RATIO* DAN *TOTAL ASSETS TURNOVER* TERHADAP *PRICE EARNING RATIO*
PADA SEKTOR *CONSUMER GOODS INDUSTRY*
PERIODE 2016-2018**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *return on equity*, *current ratio*, dan *total assets turnover* terhadap *price earning ratio*, baik secara bersama-sama maupun secara parsial. Desain penelitian yang digunakan dalam penelitian ini adalah kuantitatif kausal. Subjek dalam penelitian ini adalah sektor *Consumer Goods Industry* yang terdaftar di Bursa Efek Indonesia dan objek dalam penelitian ini adalah *return on equity*, *current ratio*, *total assets turnover*, dan *price earning ratio*. Data dikumpulkan dengan pencatatan dokumen dan dianalisis dengan menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa (1) *return on equity*, *current ratio*, dan *total assets turnover* berpengaruh signifikan terhadap *price earning ratio*, (2) *return on equity* berpengaruh positif signifikan terhadap *price earning ratio*, (3) *current ratio* berpengaruh positif signifikan terhadap *price earning ratio*, (4) *total assets turnover* berpengaruh positif signifikan terhadap *price earning* pada sektor *Consumer Goods Industry*.

Kata kunci: *current ratio*, *price earning ratio*, *return on equity*, *total assets turnover*

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ABSTRACT

The study aimed at examining the partial and simultaneous effects of return on equity, current ratio, and total assets turnover through price earning ratio. This study used causal quantitative research as the design. The subjects of the study were Consumer Goods Industry registered in Bursa Efek Indonesia and object of this research were return on equity, current ratio, total assets turnover, and price earning ratio. The data were collected by document recording and analyzed by using multiple linear regressions. The results of this study revealed (1) Return on equity, current ratio, and total assets turnover had a significant effect on price earning ratio, (2) Return on equity had a positive significant effect on price earning ratio, (3) Current ratio had a positive significant effect on price earning ratio, (4) Total assets turnover had a positive significant effect on price earning ratio in Consumer Goods Industry.

Keywords: current ratio, price earning ratio, return on equity , total assets turnover

