

PENGARUH *CURRENT RATIO* DAN *TOTAL ASSET TURNOVER* SERTA *DEBT RATIO* TERHADAP *RETURN ON ASSET* PADA PERUSAHAAN SUB SEKTOR PERKEBUNAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

Oleh

Luh Sumertini, NIM 1717041022

Jurusan Manajemen

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *current ratio*, *total asset turnover*, dan *debt ratio* terhadap *return on asset* secara simultan dan parsial. Desain penelitian ini adalah kuantitatif kasual. Subjek penelitian ini adalah Perusahaan Sub Sektor Perkebunan yang Terdaftar di Bursa Efek Indonesia dan objek penelitian adalah *current ratio*, *total asset turnover*, *debt ratio* dan *return on asset*. Populasi penelitian adalah perusahaan sub sektor perkebunan yang terdaftar di Bursa Efek Indonesia sebanyak 17 perusahaan. Data dikumpulkan dengan pencatatan dokumen, dan dianalisis dengan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa: (1) *current ratio*, *total asset turnover* dan *debt ratio* berpengaruh signifikan terhadap *return on asset*, (2) *current ratio* berpengaruh positif dan signifikan terhadap *return on asset* dengan, (3) *total asset turnover* berpengaruh positif dan signifikan terhadap *return on asset*, (4) *debt ratio* berpengaruh negatif dan signifikan terhadap *return on asset*.

Kata Kunci: *current ratio*, *total asset turnover*, *debt ratio*, dan *return on asset*

Abstract

This research aims to examine the effect of the current ratio, total asset turnover, and debt ratio of return on assets both simultaneously and partially. The research design is quantitative causal. The subjects of this research is plantation sub-sector companies listed on the Indonesia Stock Exchange and the objects of research are the current ratio, total asset turnover, debt ratio and return on assets. The population is consisted of 17 companies in the plantation sub-sector listed on the Indonesia Stock Exchange. Data were collected by documents recording, and analyzed by multiple linear regression analysis. The results show that: (1) current ratio, total asset turnover and debt ratio have a significant effect on return on assets, (2) current ratio has a positive and significant effect on return on assets with, (3) total asset turnover has a positive and significant effect on return on assets, (4) debt ratio has a negative and significant effect on return on assets.

Keyword: current ratio, total asset turnover, debt ratio, dan return on asset