

ABSTRACT

Sub manufacturing company. food and beverage is a company engaged in food and beverage which is listed on the Indonesian Stock Exchange. Food and Beverage is the sector that is most resistant to the monetary crisis, because in any condition food and beverages are still needed. Because food and drink are basic needs for humans. In this study, researchers used the Current Ratio (CR), Debt To Equity Ratio (DER), Total Assets Turn Over (TATO) and Working Capital Turnover on Return On Assets. This study contained 8 financial statement companies listed on the IDX sub. food and beverage sector. The information used was obtained through information from the official IDX website (www.idx.id) in the 2016-2020 industry budget report. Utilizing the statistical analysis method version 22, namely the Classical Assumption Test, Multiple Linear Regression Analysis Test, Coefficient of Determination Test, and Hypothesis Testing (f-test and t-test). In the t-test, the researcher used factors such as: CR (X1) obtained (t-test) had no effect on ROA (Y), DER (X2) had no effect on ROA (Y), TATO (X3) had no effect on ROA (Y), and Working Capital Turnover which has no effect on ROA (Y). while the f-test was obtained from CR (X1), DER (X2), TATO (X3), and Working Capital Turnover (X4) on ROA (Y).

Keywords: Current Ratio (CR), Debt To Equity Ratio (DER), Total Assets Turn Over (TATO), Working Capital Turnover, and Return On Assets.

ABSTRAK

Perusahaan manufaktur sub. *food and beverage* yaitu merupakan suatu perusahaan yang bergerak dibidang makanan dan minuman yang terdaftar di bursa efek indonesia. *Food and beverage* merupakan sektor yang paling tahan dengan krisis moneter, karena dalam kondisi apapun makanan dan minuman tetap dibutuhkan. Sebab makanan dan minuman merupakan kebutuhan pokok bagi manusia. Dalam penelitian ini, peneliti menggunakan *Current Ratio* (CR), *Debt To Equity Ratio* (DER), *Total Assets Turn Over* (TATO) dan Perputaran Modal Kerja terhadap *Return On Assets*. Penelitian ini terkandung 8 perusahaan laporan keuangan yang terdaftar pada BEI sub. sektor *food and beverage*. Informasi yang digunakan diperoleh melalui informasi dari *website* resmi BEI (www.idx.id) pada laporan anggaran industri tahun 2016-2020. Memanfaatkan metode analisis statistik versi 22 yaitu Uji Asumsi Klasik, Uji Analisis Regresi Linier Berganda, Uji Koefisien Determinasi, dan Uji Hipotesis (Uji-f dan Uji-t). Dalam Uji-t, peneliti menggunakan faktor berupa: CR (X1) yang diperoleh (uji-t) tidak berpengaruh terhadap ROA (Y), DER (X2) yang tidak berpengaruh terhadap ROA (Y), TATO (X3) yang tidak berpengaruh terhadap ROA (Y), dan Perputaran Modal Kerja yang tidak berpengaruh terhadap ROA (Y). sedangkan Uji-f diperoleh dari CR (X1), DER (X2), TATO (X3), dan Perputaran Modal Kerja (X4) terhadap ROA (Y).

Kata kunci : *Current Ratio* (CR), *Debt To Equity Ratio* (DER), *Total Assets Turn Over* (TATO), Perputaran modal kerja, dan *Return On Assets*.