

ABSTRAK

Skripsi dengan judul "Pengaruh *Current Ratio*, *Total Asset Turnover* Dan *Debt To Equity Ratio* Terhadap *Return On Assets* pada Perusahaan *Consumer Good* e Yang Terdaftar Di Bursa Efek Indonesia (BEI) periode 2016-2020" Fakultas Ekonomi dan Bisnis Islam, Universitas Sayyid Ali Rahmatullah Tulungagung, Pembimbing Bapak Dedi Suselo, S.E., M.M.

Penelitian ini dilatar belakangi oleh fenomena yang terjadi pada tahun 2019, dimana ketika *total asset turnover* mengalami penurunan, *return on assetnya* justru mengalami peningkatan. Sehingga dari hal ini, peneliti akan menguji pengaruh *current ratio*, *total asset turnover* dan *debt to equity ratio* terhadap *return on asset* perusahaan *consumer good* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020.

Penelitian ini bertujuan untuk: 1. Menguji pengaruh *current ratio* terhadap *return on asset*, 2. Menguji pengaruh *total asset turnover* terhadap *return on asset*, 3. Menguji pengaruh *debt to equity ratio* terhadap *return on asset*, 4. Menguji pengaruh *current ratio*, *total asset turnover*, dan *debt to equity ratio* secara bersama-sama terhadap *return on asset* perusahaan *consumer good* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020.

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiasif. Data yang digunakan adalah data sekunder dari laporan keuangan publik perusahaan *consumer good* yang terdaftar di Bursa Efek Indonesia dengan sampel 70 dari tahun 2016-2020. Teknik analisis data yang digunakan pada penelitian ini yaitu analisis statistik deskriptif, analisis regresi data panel, uji hipotesis dan uji koefisien determinasi.

Hasil dari penelitian ini menunjukkan bahwa: 1. Secara parsial *Current ratio* berpengaruh positif dan signifikan terhadap *return on asset* pada perusahaan *consumer good* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020. 2. Secara parsial *Total asset turnover* berpengaruh positif dan tidak signifikan terhadap *return on asset* pada perusahaan *consumer good* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020. 3. Secara parsial *Debt to equity ratio* berpengaruh negatif dan tidak signifikan terhadap *return on asset* pada perusahaan *consumer good* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020.

Kata kunci: *Current Ratio*, *Debt To Equity Ratio*, *Return On Asset*, *Total Asset Turnover*.

ABSTRACT

Thesis with the title "The Effect of Current Ratio, Total Asset Turnover, and Debt To Equity Ratio on Return On Assets in Consumer Good Companies Listed on the Indonesia Stock Exchange (BEI) for the period 2016-2020" Faculty of Economics and Islamic Business, University of Sayyid Ali Rahmatullah Tulungagung, Advisor Mr. Dedi Suselo, SE, M.M.

This research is motivated by a phenomenon that occurred in 2019, where when the total asset turnover decreased, the return on assets actually increased. So from this, the researcher will examine the effect of the current ratio, total asset turnover and debt to equity ratio on the return on assets of consumer good companies listed on the Indonesia Stock Exchange (BEI) for the 2016-2020 period.

This study aims to: 1. Examine the effect of the current ratio on return on assets, 2. Examine the effect of total asset turnover on return on assets, 3. Examine the effect of the debt to equity ratio on return on assets, 4. Examine the effect of the current ratio, total asset turnover, and debt to equity ratio together with the return on assets of consumer good companies listed on the Indonesia Stock Exchange (BEI) for the 2016-2019 period.

This study uses a quantitative approach with the type of associative research. The data used is secondary data from the public financial statements of consumer good companies listed on the Indonesia Stock Exchange with a sample of 70 years 2016-2020. The data analysis techniques used in this research are descriptive statistics, panel data regression analysis, hypothesis testing, and coefficient of determination test.

The results of this study indicate that: 1. Partially current ratio has a positive and significant effect on return on assets in consumer good companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. 2. Partially, total assets turnover has a positive and insignificant effect on return on assets in consumer good companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. 3. Partially Debt to equity ratio has a negative and insignificant effect on return on assets in consumer good companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period.

Keywords: Current Ratio, Debt To Equity Ratio, Return On Asset, Total Asset Turnover.