

ABSTRACT

This research aims to test the influence of Current Ratio variable, Debt to Equity Ratio and Inventory Turnover Ratio to the Return on Assets of the manufacture company in the Food and Beverages sector which is listed in the Indonesia Stock Exchange at 2012-2016 period.

The sampling technique in this research using the purposive sampling method, and based on the criteria that been determined then obtained a sample of 10 manufacturing companies. The independent variable (free) in this research is Current Ratio (CR), Debt to Equity Ratio (DER) and Inventory Turnover Ratio (ITO) while dependent variable (dependent) is Return On Assets (ROA). Analytical methods that been used are multiple linear regression analysis and classical assumption test with using SPSS (Statistical Product and Service Solutions) tool version 23.0.

The result of the research shows that the variable of Current Ratio (CR) does not have an influence on profitability (ROA), Debt to Equity Ratio (DER) variable has significant influence to profitability (ROA), while Inventory Turnover Ratio (ITO) has significant influence to profitability (ROA). The coefficient determination value is 0, 537; this shows that 53.7% Return On Assets is influenced by Current Ratio (CR), Debt to Equity Ratio (DER) and Inventory Turnover Ratio (ITO), and the remaining 46.3% is influenced by other variables outside the model.

Keywords: Current ratio (CR), debt to equity ratio (DR),inventory turnover ratio (ITO), and return on assets (ROA).

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh variabel *Current Ratio*, *Debt to Equity Ratio* dan *Inventory Turnover Ratio* terhadap *Return On Assets* perusahaan manufaktur di bidang *Food and Beverages* yang terdaftar di Bursa Efek Indonesia periode 2012 – 2016.

Teknik penarikan sampel dalam penelitian ini menggunakan metode *purposive sampling*, dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 10 perusahaan manufaktur. Variabel *independent* (bebas) dalam penelitian ini adalah *Current Ratio* (CR), *Debt to Equity Ratio* (DER) dan *Inventory Turnover Ratio* (ITO) sedangkan variabel *dependent* (terikat) adalah *Return On Assets* (ROA). Metode analisis yang digunakan adalah analisis regresi linier berganda dan uji asumsi klasik dengan alat bantu SPSS (*Statistical Product and Service Solutions*) versi 23,0.

Hasil penelitian menunjukkan bahwa variabel *Current Ratio* (CR) tidak berpengaruh terhadap profitabilitas (ROA), variabel *Debt to Equity Ratio* (DER) berpengaruh signifikan terhadap profitabilitas (ROA), sedangkan variabel *Inventory Turnover Ratio* (ITO) berpengaruh signifikan terhadap profitabilitas (ROA). Nilai determinasi koefisien adalah sebesar 0,537; hal ini menunjukkan bahwa 53,7 % *Return On Assets* dipengaruhi oleh *Current Ratio* (CR), *Debt to Equity Ratio* (DER) dan *Inventory Turnover Ratio* (ITO), dan sisanya yang sebesar 46,3 % dipengaruhi oleh variabel lain di luar model.

Kata kunci : *Current Ratio* (CR), *Debt to Equity Ratio* (DR) dan *Inventory Turnover Ratio* (ITO), dan *Return On Assets* (ROA).