

ABSTRACT

THE INFLUENCE CURRENT RATIO, DEBT TO ASSET RATIO, INVENTORY TURNOVER ON RETRUN ON ASSET AT PT INDOFOOD CBP SUKSES MAKMUR TBK.

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The purpose of this research was to determine and analyse the effect of Current ratio(CR), Debt to Asset Ratio(DAR), and Inventory Turnover (ITO) on Return on Asset (ROA) at PT Indofood CBP Sukses Mamur Tbk. The research method used is a verification and method with an explanatory research, quantitative research, The sampling texhnique uses purposive sampling. The analytical tools used are Multiple Linear Regression and Coefficient of Determination. Based on the research results, it is known that the Current Ratio (CR) and Debt to Asset Ratio (DAR) have a negative and significant effect on Return on Assets. Meanwhile, Inventory Turnover has no effect on Return on Asset (ROA). And the Current ratio (CR), Debt to Asset Ratio (DAR), Inventory Turnover(ITO) are proven to be predictors of Return on Asset(ROA).

Keywords : *Current Ratio (CR), Debt to Asset Ratio (DAR), Inventory Turnover (ITO), Return on Asset (ROA).*

ABSTRAK

PENGARUH CURRENT RATIO, DEBT TO ASSET RATIO, INVENTORY TURNOVER TERHADAP RETURN ON ASSET PADA PT INDOFOOD CBP SUKSES MAKMUR TBK.

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Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis pengaruh *Current Ratio* (CR), *Debt to Asset Ratio* (DAR), dan *Inventory Turnover* (ITO) terhadap *Return on Asset* (ROA) pada perusahaan PT Indofood CBP Sukses Maakmur Tbk. Metode penelitian yang digunakan adalah jenis metode verifikatif dengan taraf eksplanatory, penelitian bersifat kuantitatif dan metode penelitian survey. Teknik pengambilan sampel menggunakan purposive sampling. Teknik analisis data menggunakan regresi linear berganda dan koefisien determinasi. Berdasarkan hasil penelitian diketahui bahwa *Current Ratio* (CR) dan *Debt to Asset Ratio* (DAR) berpengaruh negatif dan signifikan terhadap *Return on Asset* (ROA). Sementara itu *Inventory turnover* (ITO) tidak berpengaruh terhadap *Return on Asset* (ROA). Dan *Current Ratio* (CR), *Debt to Asset Ratio* (DAR), dan *Inventory Turnover* (ITO) terbukti menjadi prediktor terhadap *Return on Asset* (ROA).

Kata kunci : *Current Ratio* (CR), *Debt to Asset ratio* (DAR), *Inventory Turnover* (ITO), *Return on Asset* (ROA).