

ABSTRACT

***The Influence Of Current Ratio and Capital Structure
on Return on Asset
(A Survei to Food and Beverages Companies that Listed in the Indonesia Stock
Exchange 2015-2017 year)***

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This study aimed to analyze the influence of Current Ratio (CR), Capital Structure (Debt to Equity Ratio/DER) on Return On Asset (ROA) food and beverage sectors listed on the Indonesia Stock Exchange (IDX). The research sample was determined by the method of purposive sampling based on the criteria of food manufacturing and beverage industries are always listed on the Stock Exchange since 2010, publish financial reports are complete and present the data includes the data of the studied variables during the study period (2015-2017), in order to obtain a sample 8 companies. The analysis techniques used are the classic assumption test, date panel analysis, coefficient of determination, hypothesis test. Data analysis were performed by using the Eviews.. The results of this study concluded either simultaneously Current Ratio (CR) have a positive and significant impact on the Return On Assets (ROA), and capital structure (Debt to Equity Ratio/DER) have a negative and insignificant impact on the Return On Assets (ROA). The results of this study concluded either partially Current Ratio (CR) and capital structure (Debt to Equity Ratio/DER) have a significant impact on the Return On Assets (ROA).

Keywords: current ratio, capital structure, return on asset

ABSTRAK

**PENGARUH *CURRENT RATIO* DAN STRUKTUR MODAL TERHADAP
RETURN ON ASSET (ROA)
(Survey pada Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek
Indonesia Tahun 2015-2017)**

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Penelitian ini bertujuan untuk menganalisis pengaruh *current ratio* (CR), struktur modal (*Debt to Equity Ratio*/DER), terhadap *Return On Asset* (ROA) pada perusahaan sektor makanan dan minuman yang terdaftar di bursa efek Indonesia (BEI). Sampel penelitian ini ditentukan dengan metode *purposive sampling* berdasarkan kriteria perusahaan manufaktur sektor industri makanan dan minuman yang selalu terdaftar di BEI sejak tahun 2010, mempublikasikan laporan keuangan, serta menyajikan datanya secara lengkap mencakup data dari variabel yang diteliti selama periode penelitian (2015 -2017), sehingga diperoleh sampel sebanyak 8 perusahaan. Teknik analisis yang digunakan adalah uji asumsi klasik, analisis data panel, koefisien determinasi dan uji hipotesis. Analisis data dengan menggunakan bantuan program Eviews. Hasil penelitian ini secara simultan menyimpulkan *Current Ratio* (CR) berpengaruh positif dan signifikan terhadap *Return On Asset* (ROA) dan struktur modal (*Debt to Equity Ratio*/DER). Berpengaruh negatif dan tidak signifikan terhadap *Return On Asset* (ROA). Hasil penelitian secara parsial *Current Ratio* dan struktur modal (*Debt to Equity Ratio*/DER) berpengaruh signifikan terhadap *Return On Asset* (ROA).

Kata kunci: *current ratio*, struktur modal, *return on asset*.