ABSTRACT

CHRISTIAN RONALDO SIHOMBING / 2000861201190 / FACULTY ECONOMIC OF FINANCIAL MANAGEMENT / UNIVERSITAS BATANGHARI JAMBI / THE INFLUENCE OF THE CURRENT RATIO, RETURN ON ASSET, AND DEBT TO EQUITY RATIO AGAINST THE NET PROFIT ON THE SECTOR OF THE FOOD AND BEVERAGES LISTED IN STOCK EXCHANGE INDONESIA PERIOD 2018-2022 / FIRST 1st R. ADI SETIAWAN, SE, MM, SECOND 2nd FADIL ISKANDAR, SE, MM.

This research aims fist, is analyze effect of the value of *current ratio, return on asset,* and *debt to equity ratio* simultaneously against of net profit in Food and Beverage Industry in Indonesian Stock Exchanges on period 2018-2022. And second analyze effect of the value ratio partially against of net profit in Food and Beverage in Indonesian Stock Exchanges on period 2018-2022.

The research methodology is descriptive and quantitative analysis methods. Data used is secondary data. The object in this research is Food and Beverage Industry in Indonesian Stock Exchanges on period 2018-2022. Tool of the analysis multiple regression, hypotesis test so determinant coefficient F test and t test.

The Food and Beverage industry is an industry that produces food and beverage supplies. The population of the industry is 27 emiten and the sampling method is purposive sampling, then 8 emiten are obtained. PT Indofood Sukses Makmur,Tbk (INDF), PT Indofood CBP Sukses Makmur,Tbk (ICBP), PT Wilmar Cahaya Indonesia Tbk (CEKA), PT Mayora Indah,Tbk (MYOR), PT Akasha Wira International,Tbk (ADES), PT Nippon Indosari Corpindo, Tbk (ROTI), PT Ultra Jaya Milk Industry & Trading Company,Tbk (ULTJ), PT Delta Djakarta,Tbk (DLTA)

The results obtained, the discussion, shows that simultaneously the *Current ratio, Return on asset,* and *Debt to equity ratio* have a significant effect on net profit and partially the *Current ratio* and and *Return on asset* are negative and not significant to net profit , while the *Debt to equity ratio* is positive and has a significant effect on net profit.

ABSTRAK

CHRISTIAN RONALDO SIHOMBING/ 2000861201190 / FAKULTAS EKONOMI MANAJEMEN KEUANGAN / UNIVERSITAS BATANGHARI JAMBI / PENGARUH CURRENT RATIO, RETURN ON ASSET, DAN DEBT TO EQUITY RATIO TERHADAP LABA BERSIH PADA PERUSAHAAN SUB SEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2018-2022 / PEMBIMBING 1 R.ADISETIAWAN,SE,MM, PEMBIMBING 2 FADIL ISKANDAR, SE,MM.

Penelitian ini bertujuan untuk pertama menganalisis pengaruh nilai *Current ratio, Return on asset,* dan *Debt to equity ratio* secara simultan terhadap Laba Bersih pada industry Makanan dan Minuman di Bursa Efek Indonesia periode 2018-2022. Dan yang kedua menganalisis pengaruh nilai rasio secara parsial terhadap laba bersih pada perusahaan Makanan dan Minuman di Bursa Efek Indonesia periode 2018-2022.

Metodologi yang digunakan adalah metode analisis deskriptif dan kuantitatif. Data yang digunakan adalah data sekunder. Objek penelitian ini adalah Industri Makanan dan Minuman di Bursa Efek Indonesia periode 2018-2022. Alat analisis regresi berganda, uji hipotesis, uji koefisien determinasi f, dan uji t.

Industri Makanan dan Minuman merupakan industri yang memproduksi perlengkapan makanan dan minuman. Populasi industry sebanyak 27 emiten dan metode pengambilan sampel adalah *Purposive sampling*, maka diperoleh 8 emiten. PT Indofood Sukses Makmur,Tbk (INDF), PT Indofood CBP Sukses Makmur, Tbk (ICBP), PT Wilmar Cahaya Indonesia,Tbk (CEKA), PT Mayora Indah,Tbk (MYOR), PT Akasha Wira International,Tbk (ADES), PT Nippon Indosari Corpindo,Tbk (ROTI), PT Ultrajaya Milk Industry & Trading Company,Tbk (ULTJ), PT Delta Djakarta, Tbk (DLTA).

Kesimpulan hasil penelitian menunjukkan bahwa secara simultan, *Current ratio, Return on asset,* dan *Debt to equity ratio* berpengaruh secara signifikan terhadap Laba bersih dan Secara Parsial *Current ratio,* dan *Return on asset* berpengaruh negatif dan tidak signifikan terhadap Laba Bersih, *Debt to equity ratio* berpengaruh positif dan signifikan terhadap Laba Bersih.