ABSTRAK

SANJU SAPUTRA/ 2000861201171/ FAKULTAS EKONOMI/ MANAJEMEN KEUANGAN/ PENGARUH CURRENT RATIO, DEBT TO EQUITY RATIO DAN TOTAL ASSET TURNOVER TERHADAP RETURN ON INVESTMENT PADA PERUSAHAAN SUB SEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2018-2022/ PEMBIMBING I R.ADISETIAWAN, SE,MM DAN PEMBIMBING II SUSI ARTATI, SE,M.S,Ak

Penelitian ini bertujuan untuk mendeskripsikan rumusan permasalahan, yaitu untuk mengetahui dan menganalisis pengaruh *Current Ratio, Debt To Equity Ratio* Dan *Total Asset Turnover* terhadap *Return On Investment* secara simultan dan parsial pada perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2018-2022.

Metode analisis dalam penelitian ini menggunakan metode deskriptif kuantitatif, data yang digunakan adalah data sekunder, metode pengumpulan data menggunakan metode penelusuran pustaka. Populasi dalam penelitian merupakan sub sektor makanan dan minuman di Bursa Efek Indonesia periode 2018-2022. Dan menggunakan alat analisis yaitu analisis regresi berganda, uji hipotesis, uji F, uji t dan koefisien determinasi.

Objek penelitian ini adalah industri sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2018-2022, yaitu PT. Wilnar cahaya indonesia Tbk, PT. Delta djakarta Tbk, PT. Indofood CBP sukses makmur Tbk, PT. Indofood sukses makmur Tbk, PT. Mayora Indah Tbk, PT. Nippon Indosari Corpindo Tbk, PT. Sekar Laut Tbk, PT. Ultrajaya milk industry & tranding company Tbk, PT. Astro agro lestari Tbk, PT. Dharma satya nusantara Tbk, PT. Japfa comfed indonesia Tbk, PT. PP London Sumatra Indonesia Tbk, PT. Tigaraksa satria Tbk, PT. Budi strach&sweetener Tbk dan PT. Bisi international Tbk.

Berdasarkan hasil regresi linier berganda dapat diperoleh model persamaan regresi Y= 4,353 + 1,050X1 – 1,462X2 + 1,596X3 + e. Hasil uji F diketahui adalah *Current Ratio, Debt to Equity Ratio* dan *Total Assets Turnover* secara simultan mempengaruhi *Return On Investment* yang dibuktikan dengan Fhitung > Ftabel (3.221>1.99394). Dan hasil uji T *Current Ratio* berpengaruh positif dan signifikan terhadap *Return On Investment, Debt to Equity Ratio* berpengaruh negatif dan tidak signifikan terhadap *Return On Investment,* dan *Total Asset Turnover* berpengaruh positif dan signifikan terhadap *Return On Investment.* Koefisien determinasi sebesar 38,3% menunjukkan besarnya kontribusi variabel independen terhadap variabel dependen.

Kesimpulannya, secara simultan *Current Ratio, Debt to equity ratio* dan *Total Asset Turnover* mempengaruhi *Return on Investment*. Secara parsial, *Current Ratio* dan *Total Assets Turnover* berpengaruh signifikan terhadap *Return On Investment* dan *Debt to Equity Ratio* tidak signifikan terhadap *Return On Investment*

ABSTRACT

SANJU SAPUTRA/ 2000861201171/ ***FACULTY OF ECONOMICS/FINANCIAL MANAGEMENT/ THE EFFECT OF CURRENT RATIO, DEBT TO EQUITY RATIO AND TOTAL ASSET TURN OVER ON RETURN ON INVESTMENT IN FOOD AND BEVERAGE SUB-SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2018-2022 PERIOD/ 1st ADVISOR*** **R.ADISETIAWAN SE, MM** ***AND 2nd ADVISOR*** **SUSI ARTATI, SE,M.S, Ak**

This study aims to describe the formulation of the problem, namely to determine and analyze the effect of Current Ratio, Debt To Equity Ratio And Total Assets Turnover on Return On Investment simultaneously and partially in food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2018-2022 period.

The analysis method in this study uses quantitative descriptive methods, the data used are secondary data, data collection methods using literature search methods. The population in the study is the food and beverage subsector on the Indonesia Stock Exchange for the 2018-2022 period. And using analytical tools, namely multiple regression analysis, hypothesis test, F test, t test and coefficient of determination.

The object of this research is industry of food and beverage subsector listed on on the Indonesia Stock Exchange for the 2018-2022 period, namely PT. Wilnar cahaya indonesia Tbk, PT. Delta djakarta Tbk, PT.Indofood CBP sukses makmur Tbk, PT. Indofood sukses makmur Tbk, PT. Mayora Indah Tbk, PT.Nippon Indosari Corpindo Tbk, PT. Sekar Laut Tbk, PT. Ultrajaya milk industry & tranding company Tbk, PT. Astro agro lestari Tbk, PT. Dharma satya nusantara Tbk, PT. Japfa comfed indonesia Tbk, PT.PP London sumatra indonesia Tbk, PT. Tigaraksa satria Tbk, PT. Budi strach&sweetener Tbk and PT. Bisi international Tbk.

Based on the results of multiple linear regression, a regression equation model Y= 4.353 + 1.050X1 – 1.462X2 + 1.596X3 + e can be obtained. The results of the F test are known to be Current Ratio, Debt to Equity Ratio and Total Assets Turnover simultaneously affect Return On Investment as evidenced by $F_{calculate} > F_{table}$ *(3.221>1.99394). And the results of the T Current Ratio test have a positive and significant effect on Return On Investment, Debt to Equity Ratio has a negative and insignificant effect on Return On Investment, and Total Assets Turnover has a positive and significant effect on Return On Investment. The coefficient of determination of 38.3% indicates the magnitude of the independent variable's contribution to the dependent variable.*

In conclusion, simultaneously the Current Ratio, Debt to equity ratio and Total Asset Turnover affect Return on Investment. Partially, Current Ratio and Total Assets Turnover have a significant effect on Return On Investment and Debt to Equity Ratio is not significant on Return On Investment.