

ABSTRACT

This research is to find out the influence of Current Ratio (CR), Debt to Equity Ratio (DER), and Total Asset Turnover (TATO) on companies listed in Indonesia Stock Exchange construction and building sub sector. The sample selection in this research using purposive sampling. The research data is obtained from Indonesia Stock Exchange. The method used in this research is panel data regression analysis and it is found that the more appropriate model used is random effect. From result of research got partially show that Debt to Equity Ratio (DER) variable have negative but significant effect to Return On Asset (ROA). However, the partial Current Ratio (CR) variable have negative but no significant effect on the Return On Asset (ROA) and the variable of Total Asset Turnover (TATO) partially have negative but no significant effect on the Return on Asset (ROA).

Keywords: *Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turnover (TATO), and Return On Asset (ROA).*



ABSTRAK

Penelitian ini untuk mengetahui pengaruh *Current Ratio* (CR), *Debt to Equity Ratio* (DER) dan *Total Asset Turnover* (TATO) terhadap *Return On Asset* (ROA) pada perusahaan yang terdaftar di Bursa Efek Indonesia sub sektor konstruksi dan bangunan. Pemilihan sampel dalam penelitian ini menggunakan metode *purposive sampling*. Data penelitian diperoleh dari Bursa Efek Indonesia. Metode yang digunakan dalam penelitian ini adalah analisis regresi data panel dan didapatkan bahwa model yang lebih tepat digunakan adalah *random effect*. Dari hasil penelitian didapatkan secara parsial menunjukkan bahwa variable *Debt to Equity Ratio* (DER) berpengaruh negatif namun signifikan terhadap *Return On Asset* (ROA). Tetapi, variabel *Current Ratio* (CR) berpengaruh secara negatif namun tidak signifikan terhadap *Return on Asset* (ROA) dan variabel *Total Asset Turnover* (TATO) berpengaruh secara negatif namun tidak signifikan terhadap *Return On Asset* (ROA) .

Kata kunci: *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Total Asset Turnover* (TATO), *Return On Asset* (ROA).

