

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh variabel independen (*current ratio* dan *debt to equity ratio*) terhadap variabel dependen (*return on asset*). Penelitian ini dilakukan pada 41 perusahaan aneka industri yang terdaftar di Bursa Efek Indonesia dari tahun 2012-2016.

Pada penelitian ini metode pengambilan sampel dilakukan dengan metode *purposive sampling*. Dari populasi sebanyak 41 perusahaan aneka industri yang terdaftar di Bursa Efek Indonesia dari tahun 2012-2016, terdapat 10 perusahaan yang dapat di jadikan sampel penelitian ini. Data-data tersebut dilakukan dengan pengujian deskriptif, uji normalitas, uji asumsi klasik dan uji regresi linear.

Hasil uji hipotesis dengan uji T menunjukkan bahwa *current ratio* memiliki pengaruh signifikan terhadap *return on asset* dan *debt to equity ratio* memiliki pengaruh terhadap *return on asset*. Uji F diketahui bahwa seluruh variabel independen secara simultan memiliki pengaruh signifikan terhadap variabel dependen.

Kata Kunci: *Current Ratio, Debt To Equity Ratio dan Return On Asset*



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ABSTRACT

The purpose of this study was to determine the effect of independent variables (current ratio and debt to equity ratio) on the dependent variable (return on asset). The research was conducted on 41 companies of miscellaneous industry listed in Indonesia Stock Exchange from 2012-2016.

In this study, the sampling method was conducted using purposive sampling. From a population of 41 companies of miscellaneous industry in Indonesia Stock Exchange from 2012-2016, there were 10 companies which can be used as the study sample. The data was performed with descriptive test, normality test, test and test assumptions of classical linear regression.

Hypothesis test result with T test showed that the current ratio has a significant effect on return on assets and debt to equity ratio has a effect on return on asset. F test is known that all the independent variables simultaneously have a significant effect on the dependent variables.

Keyword : Current Ratio, Debt To Equity Ratio and Return On Asset.



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