

ABSTRACT

This research aims to know "Effect of Current Ratio, Debt to Equity Ratio, Inventory Turnover to Return On Asset at Company Sub Sector Cement Listed in Indonesia Stock Exchange Period 2007 - 2016. Sampling technique using saturated sample and analysis technique using panel data analysis. The result of partial test (t test) shows that Current Ratio (CR), Debt to Equity Ratio (DER) and Inventory Turnover (ITO) has negative effect and significant on the increase of Return On Asset (ROA) at Company Sub Sector Cement Listed in Indonesia Stock Exchange Period 2007-2016.

Keywords: Current Ratio (CR), Debt to Equity Ratio (DER), Inventory Turnover (ITO) and Return On Asset (ROA)



ABSTRAK

Penelitian ini bertujuan untuk mengetahui “Pengaruh *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Inventory Turnover* (ITO) terhadap *Return On Asset* (ROA) pada Perusahaan Sub Sektor Semen yang terdaftar di Bursa Efek Indonesia periode 2007-2016. Teknik pengambilan sampel menggunakan sampel jenuh dan teknik analisis menggunakan analisis data panel. Hasil dari uji test parsial (Uji t) menunjukkan bahwa *Current Ratio* (CR), *Debt to Equity Ratio* (DER) dan *Inventory Turnover* (ITO) berpengaruh negatif dan signifikan terhadap *Return On Asset* (ROA) pada Perusahaan Sub Sektor Semen yang terdaftar di Bursa Efek Indonesia periode 2007-2016.

Kata kunci: *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Inventory Turnover* (ITO) dan *Return On Asset* (ROA)

