

ABSTRAK

Penelitian ini bertujuan untuk menganalisis variabel-variabel yang memengaruhi *return on asset*. Populasi dalam penelitian ini adalah 18 perusahaan sub sektor jasa konsumen. Sampel yang digunakan adalah sebanyak 18 perusahaan. Metode penarikan sampel menggunakan *purposive sampling* yaitu teknik penentuan sampel dengan kriteria tertentu. Metode analisis data menggunakan metode analisis regresi data panel. Penelitian ini membuktikan bahwa *current ratio* tidak berpengaruh signifikan terhadap *return on asset*. *Total asset turn over* berpengaruh positif dan signifikan terhadap *return on asset*. *Debt to equity ratio* tidak berpengaruh signifikan terhadap *return on asset*. *Firm size* berpengaruh positif dan signifikan terhadap *return on asset*. *Sales growth* berpengaruh positif dan signifikan terhadap *return on asset*.

Kata Kunci: *Current Ratio, Total Asset Turn Over, Debt to Equity Ratio, Firm Size, Sales Growth, Return On Asset.*



ABSTRACT

This study aims to analyze the variables that influence the return on asset. Population in this research is 18 consumer service sub-sector companies. The sample used is 18 companies. The sampling method uses purposive sampling, namely the technique of determining the sample with certain criteria. The data analysis method using panel data regression analysis method. This study proves that the current ratio has no significant effect on return on asset. Total asset turn over has a positive and significant on return on asset. Debt to equity ratio has no significant effect on return on asset. Firm size has a positive and significant on return on asset. Sales growth has a positive and significant on return on asset.

Keywords: *Current Ratio, Total Asset Turn Over, Debt to Equity Ratio, Firm Size, Sales Growth, Return On Asset.*



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