

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *current ratio*, *debt to equity ratio*, *total asset turnover* terhadap *return on asset* pada perusahaan subsektor pakaian dan barang mewah yang tercatat di Bursa Efek Indonesia periode 2016-2020. Pemilihan sampel yang digunakan dalam penelitian ini menggunakan metode sampel jenuh dan didapatkan 16 perusahaan sebagai sampel. Data penelitian diperoleh dari Bursa Efek Indonesia. Metode yang digunakan adalah metode analisis regresi data panel dengan bantuan software *Eviews 9*. Hasil pada penelitian ini menunjukkan bahwa variabel *current ratio* berpengaruh positif dan signifikan terhadap *return on asset*, sementara variabel *debt to equity* dan *total asset turnover* tidak berpengaruh terhadap *return on asset*.

Kata kunci: *return on asset*, *current ratio*, *debt to equity ratio*, *total asset turnover*



ABSTRAC

This study aims to analyze the effect of the current ratio, debt to equity ratio, total asset turnover on return on assets in clothing and luxury goods sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The selection of the sample used in this study used the saturated sample method and obtained 16 companies as samples. Research data obtained from the Indonesian Stock Exchange. The method used is panel data regression analysis with the help of Eviews 9 software. This study shows that the current ratio variable has a positive and significant effect on return on assets, while the debt to equity and total asset turnover variables have no effect on return on assets.

Keywords: return on assets, current ratio, debt to equity ratio, total asset turnover

