

Neneng Indah Kurniasari 15312032, **Pengaruh Current Ratio, Debt to Equity Ratio dan Total Asset Turnover terhadap Return On Asset pada perusahaan sektor property dan Real Estate di Bursa Efek Indonesia tahun 2015-2017**, Manajemen Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Gresik Juni 2019.

## ABSTRAKSI

Penelitian ini bertujuan untuk mengetahui pengaruh *current ratio*, *debt to equity ratio*, dan *total asset turnover* terhadap *return on asset* pada perusahaan sektor *property* dan *real estate* di Bursa Efek Indonesia tahun 2015-2017. Variabel independen dalam penelitian ini adalah *current ratio*, *debt to equity ratio*, dan *total asset turnover*. Variabel dependen dalam penelitian ini adalah *return on asset*. Penelitian ini termasuk jenis penelitian kuantitatif. Populasi penelitian ini adalah perusahaan *property* dan *real estate* yang memiliki laba konsisten di Bursa Efek Indonesia tahun 2015-2017. Dengan menggunakan data panel sebagai sampel dalam penelitian ini. Data ini berupa laporan keuangan tahunan yang telah diaudit dan dipublikasikan. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dengan bantuan program SPSS. Berdasarkan hasil analisis data menunjukkan bahwa *current ratio*, *debt to equity ratio*, dan *total asset turnover* berpengaruh signifikan terhadap *return on asset*.

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

*Neneng Indah Kurniasari 15312032, Influence of Current Ratio, Debt to Equity Ratio and Total Asset Turnover on Return On Assets in property and Real Estate sector companies on the Indonesia Stock Exchange in 2015-2017, Management of the Faculty of Economics and Business, Muhammadiyah Gresik University in June 2019.*

## **ABSTRACT**

*This study aims to determine the effect of the current ratio, debt to equity ratio, and total asset turnover on return on assets in property and real estate sector companies in the Indonesia Stock Exchange in 2015-2017. The independent variables in this study are the current ratio, debt to equity ratio, and total asset turnover. The dependent variable in this study is return on assets. This research is a type of quantitative research. The population of this research is property and real estate companies that have consistent profits on the Indonesia Stock Exchange in 2015-2017. By using panel data as a sample in this study. This data is in the form of audited and published annual financial statements. The analysis technique used in this study is multiple linear regression analysis with the help of the SPSS program. Based on the results of data analysis shows that the current ratio, debt to equity ratio, and total asset turnover have a significant effect on return on assets.*

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