

ABSTRAK

Liza Agustina (2023). Pengaruh *Current Ratio* (CR) dan *Debt to Equity Ratio* (DER) terhadap *Return on Asset* (ROA) pada Perusahaan Manufaktur Sektor Barang Konsumsi Sub Sektor Kosmetik dan Keperluan Rumah Tangga Tahun 2017-2022. Dibimbing oleh Ibu Hasiatul Aini, S.E., M.Si selaku pembimbing I dan, Ibu Tati Herlina, S.E., M.Si selaku pembimbing II.

Skripsi ini membahas tentang Pengaruh *Current Ratio* dan *Debt to Equity Ratio* terhadap *Return on Asset* pada Perusahaan Manufaktur Sektor Barang Konsumsi Sub Sektor Kosmetik dan Keperluan Rumah Tangga Tahun 2017-2022. Populasi penelitian ini adalah perusahaan sub sektor kosmetik dan keperluan rumah tangga yang terdaftar di Bursa Efek Indonesia periode 2017-2022 dengan jumlah sampel sebanyak 5 perusahaan. Metode analisis yang digunakan adalah metode kuantitatif dengan alat analisis Regresi Data Panel. Berdasarkan hasil penelitian, diketahui variabel CR nilai t hitung $< t$ tabel sebesar $-0,458978 < 1,70329$ sedangkan variabel DER nilai t hitung $> t$ tabel yaitu $4,477616 > 1,70329$, yang menyatakan CR tidak berpengaruh negatif dan tidak signifikan terhadap ROA dan DER berpengaruh signifikan terhadap ROA pada Perusahaan Manufaktur Sektor Barang Konsumsi Sub Sektor Kosmetik dan Keperluan Rumah Tangga Tahun 2017-2022. Nilai F hitung $> F$ tabel yaitu $16,87170 > 3,35$ menyatakan bahwa secara bersama-sama CR dan DER berpengaruh signifikan terhadap ROA pada Perusahaan Manufaktur Sektor Barang Konsumsi Sub Sektor Kosmetik dan Keperluan Rumah Tangga Tahun 2017-2022. Nilai koefisien determinasi (R^2) sebesar 0,555 artinya sumbangan Pengaruh CR dan DER terhadap ROA sebesar 55,5%, sedangkan sisanya sebesar 44,5% dipengaruhi oleh variabel lain yang tidak disebutkan dalam penelitian ini seperti *Quick Ratio*, *Cash Ratio*, *Cash Turn Over*, *Debt to Asset Ratio*, dan lain-lain.

Kata Kunci : *Current Ratio*, *Debt to Equity Ratio*, *Return on Asset*

ABSTRACT

Liza Agustina (2023). The Influence of Current Ratio (CR) and Debt to Equity Ratio (DER) on Return on Assets (ROA) in Manufacturing Companies in the Consumer Goods Sector, Cosmetics and Household Supplies Sub-Sector, 2017-2022. Under the guidance of Hasiatul Aini, S.E., M.Si and Tati Herlina, S.E., M.Si.

This research discussed the influence of the Current Ratio and Debt to Equity Ratio on Return on Assets in Manufacturing Companies in the Consumer Goods Sector, Cosmetics and Household Supplies Sub-Sector, 2017-2022. The population of this research was cosmetics and household goods sub-sector companies listed on the Indonesia Stock Exchange for the 2017-2022 period with a total sample of 5 companies. The analytical method used was a quantitative method with Panel Data Regression analysis tools. Based on the research results, it was known that the CR variable had a calculated t value $< t$ table of $-0.458978 < 1.70329$, while the DER variable had a calculated t value $> t$ table, namely $4.477616 > 1.70329$, which stated that CR had no negative and insignificant influence on ROA and DER had a significant influence on ROA in Manufacturing Companies in the Consumer Goods Sector, Cosmetics and Household Utilities Sub-Sector in 2017-2022. The calculated F value $> F$ table, namely $16.87170 > 3.35$, stated that together CR and DER had a significant influence on ROA in Manufacturing Companies in the Consumer Goods Sector, Cosmetics and Household Supplies Sub-Sector in 2017-2022. The coefficient of determination (R²) value was 0.555, meaning that the contribution of the influence of CR and DER to ROA was 55.5%, while the remaining 44.5% was influenced by other variables not mentioned in this research such as Quick Ratio, Cash Ratio, Cash Turn Over, Debt to Asset Ratio, and others.

Keywords: Current Ratio, Debt to Equity Ratio, Return on Assets